REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN

FOR THE

FINANCIAL YEAR 1913-1914.

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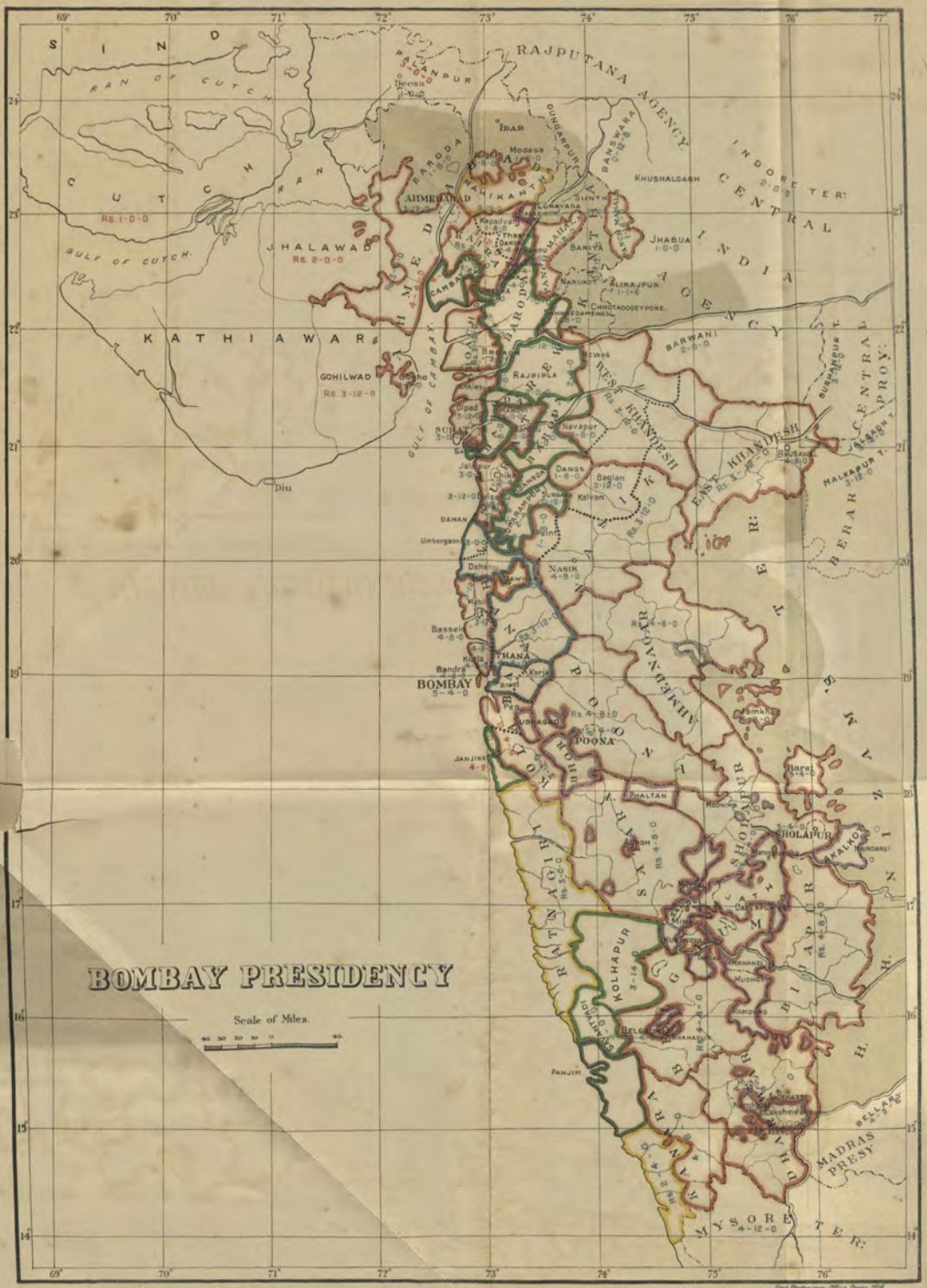
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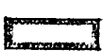
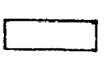
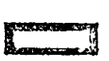
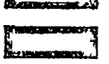
1.— *Under the Public or Private Distilleries still head duty and assessed License fee system.* 

2.— *Under the Public or Private Distilleries still head duty and minimum guaranteed Revenue system.* 

3.— *Under the Public or Private Distilleries still head duty and tendered License fee system.* 

4.— *Contract Distillery and separate shop system.* 

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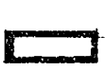
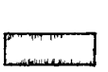
7.— *Abkari Revenue leased to the British Government and worked under system No. 4 above.* 

8.— *Abkari Revenue leased to the British Government and worked under Private Distillery and still head duty system.* 

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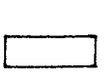
10.— *Maintaining a shopless belt along their frontier, marching with tracts coming under heads 2 and 3.* 

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12.— *Rates of still head duty are shown in Blue.*

13.— *Rates of selling prices are shown in Red*

ERRATUM TO THE SIND EXCISE ADMINISTRATION REPORT FOR 1913-14.

1. *Substitute* "13" *for* "14" as the number of the paragraph in the Commissioner's review following paragraph 12.

2. In paragraph 13 of the Commissioner's review, line 4, *for* "six" *substitute* "twenty-two", and in the statement under heading "opium" *substitute* the word "pounds" *for* "seers" in the last column.

3. In paragraph 8 of the report, under heading 1909-10 *for* "25,481" *read* "25,599".

4. *Delete* the words "valued at Rs. 14,741-15-8" occurring at the end of the third sentence of paragraph 12 of the report.

5. *Substitute* "18" *for* "13" as the number of the paragraph in the report following paragraph 17.

6. *Delete* the word "gallons" in column 2 of Provincial Statement A, and in the heading of columns 2 to 10 *substitute* the words "No. Revenue-398A (E)" *for* the word "Nos." after the words "in Sind." The word 'Licenses' in the heading should be changed to 'License.'

7. In footnote (*b*) to Imperial form No. 2, *for* the words "V-Salt" and "VII-Excise," *read* "5-Salt" and "7-Excise", respectively.

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EX. G. NO. 14/1 OF 1914.

From

H. O. QUIN, ESQ., I. C. S.,
Commissioner of Customs, Salt, Opium and Abkári, Bombay;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Bombay, 1st August 1914.

Sir,

I have the honour to submit my report on the Administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1913-14. The report is concerned with opium in so far only as that drug is an item of Excise Revenue in the Presidency proper.

Introduction.

Personnel of the Department.

2. I was in charge of the Department throughout the year.

CHAPTER I.—SOURCES OF REVENUE.

Sources of Revenue.

3. The principal sources of A'bkári and Opium Revenue in this Presidency are taxation upon—

(*a*) the manufacture and sale of country spirit and malt liquor,

(*b*) the tapping of palm trees and sale of toddy,

(*c*) the sale of liquor imported from foreign countries,

(*d*) the manufacture and sale of hemp drugs,

(*e*) the sale of opium and its preparations for local consumption.

In this report and its appended tables, malt liquor and spirits of certain descriptions, as shown in the margin, made in India but excised at the rates leviable under the Indian Tariff Act on imported liquor, are dealt with as if they had been imported.

(1) Spirits of wine and rectified spirits.
(2) Perfumed spirits, methylated spirits and drugs, medicines and chemicals containing spirit.
(3) Grape liquor, and
(4) Malt liquor.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

Systems of Administration.

4. During the year under report, except in parts of the Thána and Kolába districts, in the Ratnágiri district, Kánara (below-ghát) and the Sánkheda Mewás, in all which areas the monopoly system for retail sale still prevails, the system in force for the manufacture and supply of country liquor throughout the Presidency proper is that known as "the Contract Distillery and Separate Shop System." Toddy also was retailed on the separate shop system everywhere except in the Násik district, the above-ghát tálukas of Kánara, the Mulshi petha of Poona, the Bhusával, Erandol, Jalgaon and Ráver tálukas of East Khándesh and the Dhulia táluka, Bhilpada in the Nandurbár táluka and the Navápur petha of West Khándesh.

All farms were continued to the same licensees as in the previous year except the toddy farm of the above-ghát tálukas of Kánara which was disposed of by auction. The opium farm of the Panch Mahál and the toddy farms of the Mulshi petha of Poona and of Bhilpada in the Nandurbár táluka of West Khándesh were given to new men. The last mentioned of these farms was licensed for the first time during the year under report.

Changes introduced during the year.

5. The following are the most important changes made during the year in the Excise system and arrangements in force :—

(1) The control and supervision over the distilleries (except those in the Ratnágiri and Kánara (below-ghát) districts), bonded warehouses and breweries, throughout the Presidency proper, was transferred to the Assistant Commissioner of Excise, Bombay Presidency and Central Provinces.

(2) The A'bkári rights of the Bálásinor State in the Rewa Kántha Agency were leased to the British Government from the 1st November 1913.

(3) The toddy spirit distilleries at Rahatagar and Vengurla in the Ratnágiri district were closed and a new one was opened at Shiravde in the Vengurla táluka of the same district.

(4) Four patrol parties of Sub-Inspectors and two out-posts were created in the Kaira district for the prevention and suppression of illicit distillation of liquor.

(5) With the object of abolishing the dual control of the Collector of Ahmedabad and the Political Agent, Mahi Kántha, portions of the Mahi Kántha leased areas, *viz.*, the Sabarkántha Sub-range and the Malpur and Ranasan Sub-circles, which had been added to the charges of the Inspectors of the Prántij and Modása tálukas, respectively, were separated and included again in Mahi Kántha.

(6) The following changes were made in the Surat and Broach districts with effect from the 1st August 1913 :—

(*a*) The maximum selling price of toddy in the Broach district was raised from 4 annas to 8 annas per gallon.

(*b*) The prescribed maximum selling price of toddy at shops in Surat City and its immediate vicinity was abolished.

(*c*) The maximum selling price of toddy at tree-foot booths in Surat City and 10 miles round was raised from $4\frac{1}{2}$ annas to 6 annas per gallon, and the license fee for a tree foot booth in the Surat and Broach districts was fixed at 12 annas per tree instead of the present fee of Rs. 10 up to 25 trees and Rs. 20 up to 50, the maximum number for a booth.

(*d*) Toddy shops in Surat City and 10 miles round were disposed of on the fixed fee system and not by auction.

(7) The rates of still-head duty on mhowra and toddy spirits and the maximum selling prices were raised in certain areas as shown in detail in paragraph 10 below.

(8) The separate shop system for the retail sale of opium was introduced from the commencement of the year in the Surat district, displacing the monopoly system which had hitherto obtained in that district.

(9) The issue rate of opium in all the separate shop districts was fixed at Rs. 15 per lb. and the maximum selling price at Rs. 20 per lb. ; and in the districts of Ahmedabad, Kaira, Panch Mahals and Broach, where the monopoly system remained in force, the issue rate was fixed at Rs. 13-8-0 per lb., and the maximum selling price at Rs. 17-8-0 per lb.

(10) The maximum limit of possession in the case of opium and smoking preparations thereof was reduced from 3 and 1 to 1 and $\frac{1}{4}$ of a tola, respectively.

(11) The duty on bhang was raised from Re. 1 to Rs. 1-8-0 per seer with effect from the 1st April 1913.

(12) Absolute prohibition was imposed on the sale of cocaine to, and its possession by, a private person not holding a *bonâ-fide* medical prescription.

(13) The new distillery system of locking and accounts was introduced in the distilleries at Godhra, Dhulia, Mundhwa, and distillery No. 3 at Uran, and in the bonded liquor warehouse at Ahmedabad.

6. The map prefixed to the report shows the distribution of the various systems of administration in respect of country spirit both in British districts and in

the Native States of which the A'bkári revenue has been leased to Government or is managed under agreements with the Chiefs. The map shows the rates of still-head duty for country liquor of 25° U. P. obtaining in the several districts of the Presidency and in the various territories on its borders.

7. As desired by Government in the concluding portion of paragraph 2 of their Resolution No. 831, dated 27th January 1914, Appendix B has been expanded to show therein the additional information required.

CHAPTER III.—COUNTRY SPIRIT.

Use of different descriptions how distributed.

8. The country spirit consumed in the Presidency is distilled either from the dried flowers of the mhowra tree (*Bassia latifolia*), from toddy, or, to an insignificant extent (and at Uran only), from dates. The mhowra tree is common in some of the districts and Native States in Gujarát, in the western portions of Khándesh and Násik, in the inland tálukas of Thána and in two tálukas of the Kolába district. Large quantities of mhowra flowers are also imported from the Central Provinces.

Mhowra spirit is the only country spirit which was consumed during the year under report throughout the Presidency proper except in Bombay City, the Ratnágiri district and the below-ghát tálukas of Kánara. In these areas both mhowra and toddy spirits were sold at some shops and at others only mhowra or toddy spirit. From the commencement of the current year the sale of toddy spirit has ceased everywhere except in Ratnágiri and Kánara.

9. The only strengths at which country spirit may be sold in this Presidency are 20° U. P. in Bombay, 25° U. P. everywhere, 40° U. P. in the below-ghát tálukas of Kánara and in certain tálukas of the Kaira district, 45° U. P. in Deesa and 60° U. P. throughout the Presidency. No spirit of 60° U. P. was sold during the year in the districts of Dhárwár, Sholápur, Poona and Ahmednagar, but in Bijápur and Sátára, where it was introduced during the year as an experiment, it found a fairly ready sale. In Belgaum, where this spirit has been on sale since 1912-13, the quantity consumed is still insignificant, only 47 gallons being sold during the year as against 403 gallons in the previous year. The same is the case in Ahmedabad and Kaira where, although this spirit has now been on sale for many years, it does not seem to become popular, the sales being still quite insignificant. This result in Kaira is, however, in part due to the introduction of 40° U. P. in certain tálukas. To popularise this latter spirit as against the stronger liquor of 25° U. P., 6 shops for its exclusive sale were opened during the year. In all 1,460 gallons of 40° U. P. were sold in this district during the year under report as against 542 gallons in the preceding year. The sale of this spirit is still in a tentative stage and it has yet to be seen whether it will eventually become popular in the Kaira district. The experiment tried in Broach of encouraging the use of 60° U. P. in preference to that of 25° U. P. by licensing 2 shops for its exclusive sale in 1912-13 was continued in the year under report and 9 shops, at which the stronger liquor had hitherto been sold, were licensed for the sale of 60° U. P. only. The experiment has proved markedly successful and the consumption of the weaker spirit in the Broach district has risen from 6,346 gallons in 1912-13 to 24,371 gallons in 1913-14. In the current year the experiment has been extended to all districts except Kaira, each of which has now some shops for the exclusive sale of 60° U. P., the total number being 237, and the figures of the year will in due course show how far this and the other measures sanctioned in Government Resolution No. 972, dated 30th January 1914, have been efficacious in promoting the substitution of the weaker liquor for the stronger.

Changes in duty rates.

10. The rates of still-head duty on, and the maximum selling price of, mhowra spirit were raised during the year in the marginally noted areas by 12 annas per gallon of 25° U. P. and 6 annas per gallon of 60° U. P. The still-head duty for both these strengths and the maximum selling price for 25° U. P. were also similarly raised in the case of the Chorási, Olpád and Párdi tálukas and in West and East Bulsár and in the eastern portion of the Mándvi táluka of the Surat district, but the maximum selling price of 60° U. P. remained unchanged in the case of these areas.

District.	*Area.*
Belgaum	Belgaum City, Cantonment and 10 miles round.
Sholápur	Whole district.
Násik	Báglán and Kalvan tálukas.
East Khándesh ...	Bhusával town.
Ratnágiri ...	Whole district.

In the districts of Thána and Kolába an enhancement of 8 annas was made in the duty and of 12 annas in the maximum selling price per gallon of 25° U. P., while in the case of 60° U. P. the still-head duty was raised by 4 annas, but no change was made in that of the maximum selling price. In coast Kánara the still-head duty as well as the maximum selling price in the case of 25° U. P. was increased by 12 annas, while in the case of 40° U. P. the duty was increased by 9 annas 7 pies per gallon and the selling price by 12 annas. Throughout the rest of the Presidency the rates for mhowra spirit remained unaltered.

The rates for toddy spirit were changed in all areas where that spirit is sold except in Bombay City. In the Ratnágiri district and in the Coast tálukas of the Kánara district the still-head duty and the maximum selling price were raised to the same extent as in the case of mhowra spirit except that while the maximum selling price of 40° U. P. mhowra spirit in Coast Kánara was raised by 12 annas, the enhancement made in the case of toddy spirit of the same strength was of one rupee per gallon. In the Thána district, where this spirit is sold only in the Sálsette and Bassein tálukas, the duty on toddy spirit of both strengths was raised to the same extent as that on mhowra spirit, the maximum selling price of mhowra spirit of 25° U. P. being raised by 12 annas and that of toddy by 8 annas. There was no change in the price of mhowra spirit of 60° U. P., but that of toddy spirit in the Sálsette táluka and Bassein town was raised by 4 annas and in the rest of the Bassein táluka by 6 annas per gallon. The rates of still-head duty which obtained during the year in the various local areas of the Presidency are shown in Imperial Form No. 4 and in the map prefixed to this report. The maximum selling prices are given in Appendix D.

Receipts from still-head duty.

11. The total receipts on account of still-head duty in the Presidency proper (Imperial Form No. 1, column 7) amounted to Rs. 1,34,89,255 as compared with Rs. 1,29,57,351 in the previous year, an increase of Rs. 5,31,904 or 4·1 per cent. The most noticeable increases occur in Ratnágiri (53·7 per cent.), Kánara below-ghát (37·6 per cent.), Broach (32 per cent.), Panch Maháls (27·6 per cent.), Ahmedabad (15·06 per cent.), Dhárwár (12·9 per cent.), Kaira and Surat (10·6 per cent.) and Thána (10·5 per cent.). The districts showing marked decreases in the receipts are Bijápur (19·4 per cent.), East Khándesh (9·2 per cent.), Sholápur (8·5 per cent.) and West Khándesh (7·4 per cent.). The causes of increase and decrease are explained in paragraph 24.

Working of the District monopoly system.

12. The system of the monopoly of supply and sale, which obtained during the previous year in the marginally noted two farms in the Thána district and one in the Kolába district, was continued during the year in those areas as they were considered still unripe for the introduction of the separate shop system. The farms were given for one year only after calling for tenders. As on the previous occasion, there was only one tender for each of these farms. These were from the existing holders, to whom the farms were consequently renewed. The management of the Dáhánu and Panvel farms is reported to have been on the whole satisfactory, but that of the inland tálukas of Thána left a good deal to be desired. The contract for these tálukas has, therefore, not been renewed to the same farmers. The Ratnágiri, Kánara (below-ghát) and Sankheda-Mewas farms were in the last year of their three years' currency and their working is reported to have been good. The management of the Mahi Kántha farm, which has been given to Messrs. Ginwalla for a period of three years from the 1st October 1912, is reported to have been not altogether satisfactory. The old-standing provisions regarding a minimum guarantee were in force in Ratnágiri, Kánara (below-ghát) and the Sankheda-Mewas, but in none of these areas was there any deficiency to be made good by the farmers. On the contrary, the payments of still-head duty exceeded the guaranteed amounts by Rs. 1,37,050 in Ratnágiri, Rs. 15,322 in Coast Kánara and Rs. 47,103 in the Sankheda-Mewas. For the current year the minimum guarantee has been abolished in the case of all these

Thána District.

1. Dahanu Taluka, Umbergaon Maha and Jawhar State.
2. The inland talukas comprising Kaiyan, Bhiwandi, Wada, Shahapur and Murbad.

Kolába District.

Panvel and Karjat Talukas.

three farms, the contractors being required to pay instead a fixed fee for the privilege of the farm and this condemned feature of our Excise Administration has now disappeared altogether from the Presidency.

Working of the contract supply and separate shop system.

13. The contract supply and separate shop system was continued in all the areas where it obtained in the previous year. Fresh contracts, for which tenders were invited, were entered into for the period of one year only for the supply of country spirit to the Thána and Kolába monopoly areas from the distilleries at Uran. Two contracts were offered for the Thána area (one for supply to the Sálsette táluka and the other for supply to the Bassein and Máhim tálukas) and one for Kolába for supply to all the tálukas thereof except Karjat and Panvel. There was some little competition for all these contracts, but the lowest and most satisfactory tenders were those of the existing contractors to whom the contracts were, therefore, renewed. The Godhra distillery contract, which had also previously been given for one year only, was renewed to the existing holders for a further period of two years so as to allow of its terminating simultaneously with other contracts for areas served by central distilleries which have been given out for the period of three years ending March 1915. In the case of this contract a renewal, without calling for tenders, was deemed justified as the contractors had carried out their previous year's contract under adverse circumstances owing to the delay which had taken place in completing the projected improvement of the distillery water-supply.

The names of the approved contractors, the places of manufacture and the supply rates for the year for all these contracts are shown in Appendix A. Of the new contracts the rates in the case of the Godhra distillery contract for the supply of 60° U. P. liquor remained unaltered, but those for the supply of 25° U. P. at the Ahmedabad and Broach bonded warehouses were reduced by 6 pies per gallon and at the A'nand warehouse and the distillery at Godhra by 4 and 3 pies, respectively. The rate for the supply of 40° U. P. at the A'nand warehouse was also reduced by 3 pies per gallon. In the case of the Thána contracts the rates for the supply of 25° U. P. spirit at the Thána, Bassein and Máhim bonded warehouses were raised by 11 pies per gallon, while that for the supply of 60° U. P. at the Thána warehouse was enhanced by 9 pies and at the Bassein and Máhim warehouses by 10 pies per gallon. The supply rate for the Kolába area was raised by one anna and one pie per gallon of 25° U. P. and 8 pies per gallon of 60° U. P. The management by the contractors of their respective contracts during the year is reported to have been satisfactory. The contract supply and separate shop system was extended from the 1st November 1913 to the Bálásinor State in the Rewa Kántha Agency, the A'bkári rights of which were leased to Government from that date for the period of two years and five months ending March 1916, on a yearly compensation of Rs. 6,425. The liquor is supplied by the Godhra distillery contractors at the Bálásinor bonded warehouse at the rates for the supply of liquor at Godhra. It is conveyed to the warehouse at London proof strength and reduced there to the prescribed sale strengths before issue to retail vendors.

Working of the separate shop system.

Except in the Bálásinor State, where the separate shop system was introduced for the first time during the year and where it was, therefore, thought desirable that the shops should be auctioned in order that some idea of their market value might be obtained, the shops in all areas under this system were licensed at fees assessed in accordance with the prescribed scale. This arrangement for the disposal of shops has for the last two years been followed in all separate shop areas and, though some of the Collectors, in the exercise of the discretion vested in them, still resort in a few individual cases to auctions, such instances are very rare, and in the year under report it was only in the case of ten shops in the Panch Mahals that resort was had to that alternative. Under the fixed fee system shops are continued, so far as practicable, to the licensees of the previous year if they have given satisfaction, and applications are invited only when the existing licensee does not wish to take up the shop again, or when there has been mismanagement or when, for other reasons, the renewal of a license is considered by the Collector to be undesirable. When there is more than one eligible applicant for a shop, the license of which is not being renewed to the previous holder, it is disposed of ordinarily by lot. The great majority of shops

continued during the year under report in the hands of the previous years' licensees. In all districts each shop was disposed of singly, except in the Dángs of the Surat district, the Peint táluka of the Násik district, and the Sákri and Nandurbár tálukas and the Nawápur petha of the West Khándesh district. All the shops in the Dángs and the Nawápur petha and three in the Nandurbár táluka were licensed as in previous years to Messrs. Dubash, the distilling contractors, to afford them facilities for the collection of mhowra flowers which abound in these tracts. All the shops in the Peint táluka were also given to one man as no applicants were forthcoming in this tract for single shops, and for a similar reason the eight shops in the Sákri táluka were assigned in three groups, one of 4 shops and two of 2 each.

License fees for sale of country spirit in contract supply and separate shop districts.

14. The revenue from license fees in the contract supply and separate shop districts during the year under report amounted to Rs. 9,15,117 (column 9 of Imperial Form No. 1, excluding Bombay and the parts of Thána and Kolába which are under the monopoly system) against Rs. 9,48,090 in the previous year, a decrease of Rs. 32,973. These were the actual realizations including arrears. The amounts for which shops were granted during the year under report and the previous year were as under :—

Year.	Ahmedabad.	Kaira.	Panch Mahals.	Broach.	Surat including the Dángs.	Kánara abovegháts.	Dhárwár.	Belgaum.	Bijápur.	Sholápur.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1912-13 ...	30,527	6,345	21,310	52,595	1,49 095	5,848	55,595	33,690	16 802	29,000
1913-14 ...	28,810	6,610	19,790	33,565	1,29,853	6,610	49,875	36,725	16,207	29.875
Difference .	—1,717	+265	—1,520	—19,030	—19,242	+762	—5,720	+3,035	—595	+875

Year.	Sátára.	Poona.	Ahmednagar.	Násik.	West Khándes	Eas Khándesh.	Sálsette, Bassein and Máhim Tálukas of Thána.	Kolába except Karjat and Panvel Tálukas.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1912-13 ...	21,016	77,970	18,490	68,660	1,30,315	1,63,369	1,00,690	8,067	9,89,384
1913-14 ...	23.468	71,250	14,915	57,773	1,17 570	1 48,195	33,150	22,832	8,47,073
Difference..	+2,452	—6,720	—3,575	—10,887	—12,745	—15,174	—67,540	+14,765	—1,42,311

Of the 18 districts, 12 show an aggregate decrease in license fee receipts of Rs. 1,64,465, while the remaining six show a total increase of Rs. 22,154. The net result is thus a decrease of Rs. 1,42,311. It is only in Kolába that any noticeable increase is observed. This amounted to 183 per cent. of the fee realisations in that district during the previous year and occurred in spite of the reduction of 10 shops. It is attributed to the enlarging of the margin of profit owing to the raising of the maximum selling price of 25° U. P. liquor by 12 annas per gallon when the duty on it was enhanced by only 8 annas. The small rise in receipts in Belgaum (Rs. 3,035) and Sátára (Rs. 2,452) do not call for special comment, while that in other districts is so insignificant as to be negligible. Among the districts in which there has been during the year a decline in the realizations from license fees, Thána heads the list with a decrease of Rs. 67,540 or 67 per cent. This is attributed mainly to the fact that though the duty on 60° U.P. was raised at the beginning of the year by 4 annas per gallon, the maximum selling price was left unaltered. This resulted in the case of small shops in reducing the gross margin of profit, from which the shop-keepers' expenses and the license fees have also to be met, to such an extent that nothing was left over for these fees in respect of sales of 60° U. P. In such cases the Collector, applying the prescribed que- strictly, calculated the fees on the sales of 25° U. P. only, with the conse- levied that on the sale of 60° U. P. liquor at small shops no license fee at all was died, and is was due to a defect in the prescribed scale, which has since been reme- arge to an gross margin of profit is now, in the case of all shops, sufficiently the shop-keeper the full share to which it is considered that

he is entitled. As a result of the recent orders reducing the duty on 60° U. P. by 4 annas per gallon, the license fees for the Thána district have risen to Rs. 1,15,000 for 1914-15. The decrease in Thána is also partly accounted for by the closure of as many as 22 shops in the separate shop area in addition to that of 5 shops in the monopoly areas. The decrease in Surat (Rs. 19,242) is attributed partly to the smaller consumption in 1912-13, on the sales of which year the fees for 1913-14 were assessed, and also partly to the raising of the still-head duty on 60° U. P. in certain tálukas without an equivalent change in the maximum selling price. In Broach, the Collector has attributed the diminished fee receipts (Rs. 19,030) to the fact that under the fixed fee system each shop was disposed of without auction at what was estimated to be its fair value, but the diminution is also perhaps due to the fees being calculated on the abnormally small sales of the year 1912-13 which was a semi-famine year in Broach. The other districts showing a marked decline in license fees are East Khándesh (Rs. 15,174 or 9·3 per cent.), West Khándesh (Rs. 12,745 or 9·8 per cent.), Násik (Rs. 10,887 or 15·9 per cent.), Poona (Rs. 6,720 or 8·6 per cent.) and Dhárwár (Rs. 5,720 or 10·3 per cent.). The decrease in fee realizations in all these districts is attributed to the assessment being based on the sales of the year 1912-13, which were smaller than those of 1911-12 on which the fees for 1912-13 were calculated.

15. The working of the fixed fee system for the disposal of country spirit shops in this Presidency is a matter towards which special attention is being directed by both the Government of Bombay and the Government of India. I have been directed to submit a report on the results of this system after the conclusion of the current financial year, and I hope in that report to deal as fully as possible with this important question. Here I will confine myself to re-iterating what I stated last year that the working of the fixed fee system on its administrative side continues to give almost universal satisfaction to the officers of the Excise Department. Financially, as was expected, the consequence of its adoption is a not inconsiderable loss of revenue. The question for consideration is whether the administrative gain is or is not more than counterbalanced by the financial loss. This question cannot be definitely answered without further experience, though I have little doubt that the final reply will be in favour of the new system.

License fees for sale of country spirit in Bombay.

16. The revenue realized during the year from license fees for the sale of country spirit in the Town and Island of Bombay, where licenses are granted on fixed fees and on the free supply (as distinguished from the contract supply) system amounted to Rs. 6,09,551 (Imperial Form No. 1, column 9) as compared with Rs. 5,84,366 in the previous year, an increase of Rs. 25,185 or 4·3 per cent. These figures represent the actual collections during the year, including arrears, and not the fees properly payable for the year 1913-14 which were Rs. 5,77,320 against Rs. 5,98,327 in 1912-13, a decrease of Rs. 21,007. This is attributed to the decreased consumption of country spirit in 1912-13 on the sales of which year the fees were estimated. The shops in Bombay Town and Island have been disposed of on the pure fixed fee system for the last two years.

Revenue from outstill farming system and other miscellaneous country spirit receipts.

17. The revenue from the outstill or lump farming system now surviving only in the Akráni tract of West Khándesh (Imperial Form No. 1, column 11) amounted to Rs. 9,500 as against Rs. 8,000 in the previous year, an increase of Rs. 1,500. These figures also represent the actual collections, the fees payable for the year under report being Rs. 7,000 as against Rs. 8,000 in the previous year. Since my last report was submitted I have given careful consideration to the question of the abolition of the present outstill system in the Akráni and have come to the conclusion that the idea of converting the Dhadgaon distillery into a bonded warehouse and of supplying it from the Central Distillery at Dhulia or Surat is not yet practicable and will not be so for the next few years. I understand, however, that it is in contemplation to construct a road from Taloda to Dhadgaon. The existence of this road would go far to remove the difficulties of carrying spirit from the distillery to Dhadgaon, but as its completion at an early date seems very problematical, I am now making arrangements for the maintenance of this distillery in proper working condition at as small a cost as is

compatible with the requisite efficiency. The management of the Akráni farm, the working of which, however, is not free from difficulty, is reported to be not quite satisfactory, but owing to lack of competition it has been found necessary to renew it from year to year to the existing holders, Messrs. Kawasji Ardeshir and Company. The fee which the farmers have hitherto paid for the monopoly of manufacture and vend appears to me to allow them an unnecessarily large share of the profit of this monopoly and it has been raised in the current year from Rs. 7,000 to Rs. 10,000. My visits during last touring season to the out-of-the-way distilleries at Ahwa and Wadia, as well as pressure of other work, left me no time to visit the Akráni as I had intended, but I propose to inspect Dhadgaon next cold weather and to examine on the spot the various problems which arise out of the Excise Administration of this somewhat wild and inaccessible tract of country. The miscellaneous receipts under the head "Country Spirit" (Imperial Form No. 1, column 10) amounted during the year to Rs. 10,014 against Rs. 10,751 in the previous year.

Number of trees licensed to be tapped for distillation only.

18. Toddy spirit was manufactured, as in the previous year, only in Bombay, Ratnágiri and the below-ghát tálukas of Kánara. The total number of trees licensed to be tapped for distillation in Ratnágiri and Kánara during 1913-14 and in the previous year are contrasted below :—

		Cocoanuts.
Ratnágiri	1913-14	10,317
	1912-13	12,667
Kánara	1913-14	3,016
	1912-13	2,873

The decrease of 2,350 in the number of trees tapped in the Ratnágiri district is attributed to the closure from the 1st April 1913 of the Rahatagar distillery.

Outturn of toddy spirit in Bombay, Ratnagiri and Kanara.

19. The outturn of toddy spirit in Bombay as compared with that of the previous year showed a decrease of 14,068 gallons or 40 per cent., while that in Ratnágiri and Kánara (below-ghát) showed an increase of 454 gallons or ·4 per cent. and 8,158 gallons or 27 per cent. of 25° U. P., respectively. The decrease in Bombay is due first to a smaller number of trees having been tapped for distillation in consequence of the diminished demand for toddy spirit—due mainly to its high price—and secondly, to the impending abolition of the Dádar distillery which was given effect to on the 1st April 1914. As in the previous year, there were no removals of toddy spirit during the year to the Thána district. The increase in the outturn both in Ratnágiri and Coast Kánara, which in the former district occurred in spite of a decrease in the number of trees tapped, is attributed to the general yield of toddy during the year in the case of both districts being higher than in the previous year when it was abnormally low. In Ratnágiri certain improvements effected in the management of the distilleries and closer supervision by Excise officers would also seem to have contributed to the better outturn. In Bombay 7 gallons of toddy juice, in Ratnágiri 7·1 gallons and in Kánara 6·5 gallons were, on the average, required for the production of one gallon of spirit of the strength of 25° U. P. against 7·1 gallons, 7·3 gallons and 6·4 gallons, respectively, in the previous year. Of the nine distilleries in the Ratnágiri district existing in the previous year, that at Rahatagar, as previously stated by me, was abolished from the 1st April 1913, and of the remaining eight distilleries, that at Vengurla was shifted to Shiravde from the 15th June 1913. This and the other seven distilleries which are named in the margin were worked during the year by the country spirit farmers themselves, while of the three distilleries in Kánara, those at Shirali and Gangawali were worked by the farmer alone and that at Kodibág by him in co-operation with other distillers. The farmers' management of the distilleries in the case of both districts is reported to be good. With a view, in accordance with the declared policy of Government, to diminish the consumption of toddy spirit and to substitute for it that of mhowra spirit, three distilleries in the Ratnágiri district, *viz.*, those at Palshet, Anjarla and Ladghar have been abolished from the 1st April 1914 and two distilleries in Kánara, *viz.*, those at Shirali and Gangawali have been ordered to be closed from the 1st November next. It has been further arranged that during the current year the

Malvan.
Hadi.
Guhagar.
Dabhol.
Palshet.
Anjarla.
Ladghar.

sale of toddy spirit shall be permitted only in specified portions of both these districts and that at certain shops in other areas both mhowra and toddy spirit shall be on sale instead of toddy spirit only as hitherto. The working of these measures will be watched with interest.

Working of the Mhowra Flower provisions of Act V of 1878.

20. The provisions of the law relating to mhowra flowers contained in section 18B of the Bombay A'bkári Act, V of 1878, as amended, continued in force during the year in the areas to which they applied in the previous year. There was a considerable increase in the number of offences under this section in the Thána and Násik districts, 47 cases having been detected during the year in the former district and 51 in the latter as against 25 and 29 cases, respectively, in the previous year. The increase is attributed to an abundant mhowra crop which also led to increased illicit distillation. The cases in the Násik district occurred chiefly in the Dindori táluka. In the districts of Kolába and Broach where, however, the mhowra crop was not over the average, the number of offences under this section showed a decrease, being 13 and 2, respectively, as against 15 and 11 in the previous year.

Number of country spirit shops.

21. The number of retail shops licensed during the year for the sale of country liquor was 2,043 as compared with 2,113 in the previous year (Imperial Form No. 3, column 19). One shop was closed in Sátára City after consulting the non-official members of the Advisory Committee for the City. In other areas for which such Committees have been constituted, the Committees either did not meet or made no recommendation in this respect and thus no other shops were closed during the year on their advice. On the recommendations of the Collectors, however, and in pursuance of the known policy of Government, 72 shops were abolished because they were considered to be superfluous, *viz.*, 27 in Thána, 10 in Bijápur, 9 each in Kolába and East Khándesh, 7 in Broach, 4 in West Khándesh, 3 in Ratnágiri, 2 in Ahmedabad and 1 in Surat. Besides these, four more shops were closed in Bombay City and one each in the Panch Mahás and Kolába districts. On the other hand, six new shops were opened during the year, *viz.*, 3 in Broach and 1 each in Ahmedabad, Sátára and Poona. Of these, two of the three shops in Broach are intended for the exclusive sale of 60° U. P. The others were allowed to be opened only after careful consideration of the need for them and after ascertaining that there was no genuine objection to them on the part of the inhabitants of the villages concerned. Of the 21 shops which remained unopened during the year 1912-13 for want of licensees, 3 were taken up during the year under report. Appendix B, which has now been expanded to show various other particulars required by Government relating to the working of the Advisory Committees, shows also in detail the reduction in the number of shops in each district with the reasons therefor. Further reduction in the number of shops for the sale of country liquor has been made in the current year and this will be reported on in detail in my next Administration Report.

Working of Local Advisory Committees.

22. The system of Local Advisory Committee introduced in the year 1908 in certain municipal areas in the mofussil (*vide* Government Resolution No. 10429, dated the 13th October 1908) and also in Bombay City was extended towards the end of 1912-13 to Ratnágiri town and certain tálukas of the districts of Broach, Surat, Thána, West Khándesh and Kolába. The personnel of these latter Committees, which came into actual existence only in the year under report, was as laid down in Government Resolution No. 584, dated the 21st January 1913. This was modified for the Navápur petha of the West Khándesh district by Government Resolution No. 7356, dated the 8th August 1913. Committees have been appointed for those tálukas only which show a high incidence of consumption and have an average of more than one country spirit shop per 6,000 of population. These conditions are fulfilled in the case of the Panch Mahás district also, but no táluka Committees have been appointed as the conditions of the district as a whole do not admit of the establishment of Advisory Committees for tálukas. In this and the marginally* noted ten districts, Committees are constituted only for certain specified towns, while the districts of Broach, Surat, Thána and West Khándesh have táluka as well as town Committees. The only districts in which no Committees of either class now exist are Kaira, Kánara and East Khándesh. The details of the localit

*Ahmedabad.	Sholapur.
Ratnagiri.	Satara.
Dharwar.	Poona.
Belgaum	Ahmednagar.
Bijapur..	Nasik.

for which each of the Committees has been constituted, the number of times each has met during the year under report, and the number of recommendations made by each, with the action taken on each such recommendation, are shown in Appendix B, which, as required by Government, is now expanded to show all these details, as also the opening and closing hours of shops in the various areas of the Presidency.

Issues from Distilleries and consumption in British districts.

23. The figures given in columns 12 and 15 of the Imperial Form No. 4 appended represent the quantities of country spirit issued from distilleries for sale at shops both in the British districts and in the Native States, the A'bkári rights of which have been leased to Government; and in Appendix D detailed information is given regarding the consumption of country spirit. The total sales at shops were less by 2,368 proof gallons than those of 1912-13 and by 8,309 proof gallons than the average sales for the preceding five years (1908-09 to 1912-13). The districts in which a decrease in consumption is most noticeable in the year under report, as compared with the previous year, are Kánara below-ghát (5,634 gallons or 22 per cent.), Sholápur (8,821 gallons or 20 per cent.), Bijápur (7,116 gallons or 17 per cent.), Kolába (23,257 gallons or 16 per cent.) and Ratnágiri (13,161 gallons or 14 per cent.). The following districts, on the other hand, show an appreciable increase, *viz.*, Broach (16,236 gallons or 31 per cent.), Panch Mahâls (12,275 gallons or 21 per cent.), Kaira, Kánara above-ghát and Dhárwár (2,798, 2,724 and 14,165 gallons, respectively, or 13 per cent.) and Ahmedabád (8,475 gallons or 12 per cent.). In 6 of the remaining districts consumption fell off slightly, while in four there was a small increase. During the year under report the rate of consumption for the Presidency proper, calculated on the sales of country spirit per head of population (according to the census of 1911), was 7·3 drams of proof spirit, the same as in the previous year. The rate was as usual highest in Bombay, where it amounted to 22·7 drams contrasted with the five years' average of 23·7 drams, and it was, as in the previous year, lowest in Ahmednagar, *viz.*, 1·4 drams, compared with an average of 1·5 drams.

Fluctuations in revenue from still-head duty and consumption.

24. In all the Gujarát districts, in Bombay City, in the above-ghát tálukás of Kánara and in the Dhárwár, Sátára and Poona districts the revenue from still-head duty increased along with a rise in the consumption of country spirit. The increase in consumption in the Surat district occurred in spite of the enhancement of the duty rates in five out of the eight tálukás of the district and is attributed in this and also in the districts of Ahmedabad, Panch Mahâls and Broach to the more prosperous condition of the people consequent on a good season. It is further attributed in Surat to a brisk marriage season among the Kaliparaj and in the Panch Mahâls to more rigid suppression of illicit distillation, which latter cause, coupled with greater industrial activity in the town of Nadiád, where sales are the largest, also accounts for the increase in consumption in Kaira. In Bombay City the consumption of mhowra spirit showed an increase. In the consumption of toddy spirit there was a marked decline on account of its high selling price which was six annas per gallon more than that of mhowra spirit. A portion of the increased consumption of mhowra spirit was no doubt due to the conversion of several toddy spirit shops into shops for the sale of mhowra spirit alone. With the closing of the Dádar Distillery from the 1st April last, the sale of toddy spirit in Bombay has now altogether ceased. A better season and more effective supervision are responsible for an increase in consumption in the above-ghát tálukás of Kánara, while in Dhárwár it is attributed to a boom in cotton which kept most of the mills in that district working continuously and consequently increased the earnings of the mill-hands. Plague and other maladies are also answerable partly for the increased consumption, and it is interesting, though regrettable, to note that drinking among the higher classes is also assigned as one of the reasons for the increase. In Sátára the rise in consumption is attributed partly to irrigation works in progress at Lonánd, Maini, etc., and partly to a fairly good agricultural season. In Poona the consumption shows an increase in most of the tálukás. No proper explanation is yet forthcoming regarding the increase in the Purandhar and Indápur tálukás, but in Khed it is reported to be due in some measure to the substitution of licit for illicit consumption consequent on the opening of a new shop at Ghoda. In the Máwal táluka it is attributed to a large influx of labourers for the Tata Hydro-Electric Works and in the Bhor State

mainly to the opening of a temporary shop at Bhatghar for the labourers employed on the Bhatghar Irrigation Works. The fluctuations in consumption in other areas of the district are small and do not call for any remarks. In the districts of Thána and Ratnágiri, in the below-ghát tálukás of Kánara and in Belgaum while the revenue from still-head duty increased, the consumption fell. This result is attributed to the enhancement of the selling price in the first named three areas and in Belgaum City and Cantonment. In the Thána district the consumption of 60° U. P. spirit increased, but this was more than counterbalanced by the decrease in the quantity of 25° U. P. consumed owing, no doubt, to the selling price having been enhanced by 12 annas per gallon. In the Ratnágiri district the consumption of toddy spirit shows a considerable decrease, while that of mhowra spirit rose slightly. The decrease is attributed partly to the raising of the selling price and partly to the closure of three shops. The illicit distillation and importation of káju spirit from Goa and Sáwantwádi also adversely affected the licit consumption of the district. In Coast Kánara there was a decrease in consumption of both mhowra and toddy spirit due to the enhancement of the selling price. In the Belgaum district where, for a similar reason and owing also to the increase in sale of toddy and beer, a decrease occurred in Belgaum City and Cantonment, there was a counterbalancing increase in consumption in the rest of the district. The latter is ascribed to the general prosperity of the people, an increase in the number of marriages and a plague epidemic. The remaining districts show a decrease in receipts as well as in consumption. The decreased consumption in Kolába is attributed to the enhancement of the selling price of 25° U. P. and in Bijápur to the introduction of 60° U. P. liquor and an unfavourable year. In Sholápur the raising of the selling price, a famine year and consequent migration to other districts of a large percentage of the population account for the decrease in consumption, while in Ahmednagar it is attributed to the distressed condition of the district during half of the year under report. In Násik, West Khándesh and East Khándesh a poor agricultural season brought about a decline in consumption, a further cause of which in the Báglan and Kálwan tálukás of Násik was the raising of the selling price. In Peint there was a bumper mhowra crop and in consequence larger illicit distillation. The vigilance of the Excise staff in suppressing unlicensed sales of liquor in West and East Khándesh may also to some extent account for the decrease in consumption in those districts.

Excise relations with Native States.

25. As regards our Excise relations with Native States in Gujárát, I have very little to add to what I wrote last year. The situation in the Surat district and in the Sankheda Mewas in respect of Baroda is still unsatisfactory and causes us a very considerable loss of revenue. In parts of the territories under the Government of His Highness the Gáikwád the shops, which are licensed separately, are disposed of on the minimum guarantee system which is probably even more mischievous in its effects when applied to single shops than when adopted in connection with the farm of a group of shops. This system, where it exists on our border, not only permits but almost compels unfair competition. It is profitable to the Baroda shopkeeper to push his sales to the utmost and it may sometimes pay him to sell considerable quantities of liquor at an unduly low price in order to protect himself against loss under his minimum guarantee. With Rájpipla also, both on the Broach border and in the Sankheda Mewas, our excise relations are not as I should like them to be. In Idar, as in parts of Baroda, a minimum guarantee is exacted from individual licensees and the rates on the borders of the Ahmedabad district and the portion of the Mahikantha area which is leased to us for A'bkári administration are such as to cause us heavy loss. I propose shortly to address Government in these matters separately and I will not now go into further detail.

Temperance movements.

26. There is again very little to record in regard to active temperance agitation in the Presidency during the year under report. There was nothing like an organized temperance movement anywhere except in Bombay City and in Poona. A Temperance Association, to which an allusion has already been made in the last Administration Report, was started at Tárdeo under the name of "Madirapan Daru Nisheddhak Mandal," consisting of about 50 members, who are mostly mill-hands. The

Association held a Holika Sammelan, on the occasion of the last Holi Festival, at which public lectures on Temperance were delivered. In Poona the activities of the Temperance Association have been largely concentrated on the newly opened country liquor shop at Ghoda, the chief town of the Ambegaon petha. Very careful enquiry into the circumstances in which this shop was opened and is maintained have led me to the conclusion that no case has been made out for the closing of this shop, as desired by the Association, but in consideration of their strong views in this matter, the Collector has suggested its removal to a spot one mile out of the town. The matter is still under consideration. In the Kaira district the Dharálás of some villages agreed to abstain from the use of liquor, while in the Jhálod táluka of the Panch Mahals one Banjara Guru Govind and in Broach two Bráhmins of Hansot succeeded for a brief time in inducing a certain number of persons to give up the habit of drinking. The effect of the agitation was not, however, lasting and the people are reported to have soon reverted to the old order of things. A similar agitation was carried on in Ahmednagar by some members of the Sali (weaver) community and meetings were held and resolutions passed prohibiting the use of spirituous liquors. The Collector himself attended one of these meetings and gave the men some good advice, but the local promotors' enthusiasm was not genuinely reciprocated. In Násik, on the other hand, a distinct feeling against liquor is said to exist in many villages and in parts of that district there appears to be a real desire to avoid the evils of intemperance. An agitation is reported to have been started in the village of Masur in the Kumta táluka of the Kánara district against the use of toddy, and it is said to have been so successful that the usual applications for the tree-foot booths licensed in the village were not made for the current year.

27. The year under report is the first in which the administration of the Distilleries and Warehouses has been conducted as a distinct branch of the Department. Since April 1st, 1913, the supervision of all Distilleries, Breweries and Bonded Warehouses and of their establishments has been vested in the Assistant Commissioner of Excise, Bombay Presidency and Central Provinces, under the general control of the Commissioner. Mr. McDonald held the office of the Assistant Commissioner during the whole of the year. The Presidency has been divided into three circles, each of which is in charge of a Supervisor. During the year work was carried on at 17 Distilleries and 26 Warehouses. Of the 17 Distilleries, 7 are Contract and 6 Private Distilleries, while 2 serve areas under the district monopoly system and one an outstill area. There was one toddy distillery under the Assistant Commissioner's supervision during the year but it was closed on 1st April 1914. The small toddy distilleries in the Ratnágiri and Kánara districts remain under the control of the Collectors of those districts. In the great majority of the central and in all the private distilleries the stills are steam heated and the plant is on the whole fairly satisfactory, though there is room for considerable improvement. This, however, is being gradually effected. The methods of spirit manufacture have received close attention during the year and a system of revenue locks and accounts based on that in force in Great Britain has been introduced into such of the Distilleries as were fitted for it. Experiments were made in connection with the introduction of the diffusion system whereby the solid matter will be separated from the liquid portion of the wash before fermentation and the question of using artificial yeast to aid the fermenting process is under consideration. The prevention of copper contamination has received careful attention throughout the year and a marked improvement in this respect is now noticeable in nearly all the spirit issued. Repairs and alterations have been made at certain of the Distilleries and Warehouses and several projects of this nature are now prepared, or are contemplated, for execution in the near future. The purification of distillery refuse is a matter of great importance which has received attention during the year, more especially with reference to the new distillery now in course of erection at Khánápur. Experiments are in progress and it is hoped that this difficult problem may ere long be satisfactorily solved.

The quantity of country spirit issued from all the Distilleries during the year was 27,10,271 gallons London Proof as against 26,79,488 gallons in 1912-13, the details for 1913-14 being as follows :—

(1) From Distilleries under the Assistant Commissioner of Excise, 26,18,773 gallons, of which 20,469 gallons were issued to Sind.

(2) From Toddy distilleries in Ratnágiri and Kánara 91,498 gallons.

The increase occurred mainly at the following Distilleries, *viz.*, Godhra (58,148 gallons), Surat (14,112 gallons) and Dhárwár (13,914 gallons) and was due to causes which have been explained elsewhere in this report.

A class for the instruction of Excise officers was held by the Assistant Commissioner in January 1914 and was attended by 25 officers, including 4 from Sind. Of these 20 passed the examination which was held at the end of the course, 14 passing with credit.

Towards the close of the year under report, fresh contracts were entered into by Government for the supply of country spirit from all the central Distilleries in the Presidency for the period of 3 years from 1915 to 1918 and in the case of the new Khánápur Distillery for a period of 5 years. The notices calling for tenders were widely published throughout India and every effort was made to stimulate competition, with the result that the rates of supply price obtained from the contractors whose tenders were accepted are distinctly more favourable than those now in force.

CHAPTER IV.—TODDY.

Revenue from toddy.

28. The revenue from toddy is shown in Imperial Form No. I, column 20, as amounting to Rs. 20,63,229 as against Rs. 19,96,155 in the previous year, an increase of 3·4 per cent. The principal items producing this revenue are the tree-tax and the license fees for the retail sale of toddy.

Receipts from tree-tax.

29. The receipts from the tree-tax (which varies in different parts of the Presidency and is higher for cocoanut and brab trees than for date trees and wild palms but is not affected by the purpose for which the toddy juice is used) amounted to Rs. 13,65,551 as against Rs. 13,50,525 in the previous year, of which Rs. 93,241 were for trees tapped for distillation only in the Ratnágiri and Kánara (below-ghát) districts, Rs. 2,06,927 for trees tapped in the Island of Bombay (where the licensees do not discriminate between the two uses to which the juice is to be put and where consequently it cannot be accurately determined how much of the receipts is due to each), and Rs. 10,65,383 for trees tapped for the sale of raw toddy everywhere except in Bombay City. The corresponding figures for the previous year were Rs. 1,21,468, Rs. 2,17,746 and Rs. 10,11,311, respectively. For trees tapped for distillation the receipts decreased by Rs. 8,658 in Kánara, although there was an increase of 270 in the number of trees tapped for this purpose, and by Rs. 19,569 in Ratnágiri. The decrease in Kánara was due to a considerable portion of the tree-tax for the year under report having been paid in advance in the previous year. The fall in Rátnagiri is accompanied by a corresponding reduction in the number of trees tapped for distillation owing to the closure from 1st April 1913 of the toddy distillery at Rahatagar. In Bombay the tree-tax receipts decreased by Rs. 10,819 owing to a smaller number of trees having been tapped during the year under report in consequence of the contemplated abolition from the 1st April 1914 of the toddy distillery at Dádar. The total revenue derived from trees tapped for raw toddy only throughout the Presidency (excluding Bombay) showed an increase of Rs. 54,072 or 5·3 per cent. This is mainly noticeable in Belgaum (Rs. 10,866 or 17·5 per cent.) and Dhárwár (Rs. 10,037 or 11·8 per cent.). In Belgaum the increase is reported to be due to more trees having been tapped during the year under report owing to increased demand for toddy. In Dhárwár the increase of revenue is accompanied by a corresponding rise in the number of trees tapped and the number of gallons consumed. The variations in the other districts are too small to require notice.

Revenue from license fees for sale of toddy.

30. The revenue from license fees for the sale of toddy was Rs. 6,93,778 against Rs. 6,40,754 in the previous year, an increase of 8·3 per cent. There were large variations in individual districts, the most noticeable being an increase in Poona (Rs. 13,524 or 30·6 per cent.), Belgaum (Rs. 12,795 or 13 per cent.), Sholápur (Rs. 9,746 or 21·1 per cent.), and Thána (Rs. 9,405 or 31·6 per cent.). In Poona the increase was due to keen competition among the existing licensees who made reckless bids for their shops in the unwarranted belief that

these would finally be re-allotted to the actual license holders on fees fixed irrespectively of the amounts bid at the auction. In Belgaum also the increase was due to keen competition. In Sholápur it is attributed to higher fees having been offered for most of the shops owing to increased sales in 1912-13. In Thána it was due to an increase in the number of shops owing to the greater demand for toddy. The decline in other districts was slight and calls for no remarks.

Toddy Farms.

31. Farms for the supply and sale of toddy were continued in the Násik district, in the Bhusáwal, Raver, Erandol and Jalgaon tálukas of the East Khándesh district, in the Nawápur petha and the Dhulia táluka of the West Khándesh district, the Mulshi petha in Poona and the above-ghát tálukas of Kánara. A new farm at Bilpáda in the Nándurbar táluka of the West Khándesh district was given out during the year under report.

Number of trees licensed to be tapped.

32. The total number of trees licensed to be tapped in Bombay Town and Island for distillation or for sale of raw toddy and in the rest of the Presidency proper for the latter purpose only during 1913-14 and the previous year are contrasted below :—

		Cocoanut.	Brab.	Date and Wild Palm.	Total.
Trees licensed to be tapped for raw toddy in all districts except Bombay (*vide* Appendix E).	1913-14 ...	18,418	21,566	288,761	328,745
	1912-13 ...	17,921	20,782	264,235	302,938
Trees licensed to be tapped for sale of toddy as well as for distillation in Bombay only.	1913-14 ...	14,428	757	3,735	18,920
	1912-13 ...	15,011	811	3,713	19,535

Except in Ratnágiri and Kánara (below-ghát), the year for which tapping and sale licenses are granted runs from 1st August to 31st July. The figures given in Imperial Form No. I and Appendix E are for the financial year 1913-14 and are made up from those for the last four months of the toddy year 1912-13 and the first eight months of 1913-14. The revenue shown is the total of the last instalment of the former and the first three instalments of the latter year, but the number of trees shown as tapped is the number licensed for the latter year only. In all the six districts of the Deccan and the Southern Marátha Country, except Sholápur and Ahmednagar which showed a slight decrease, there was an aggregate rise of 8,828 in the number of trees tapped. In the remaining districts of the Presidency the number of trees tapped increased from 2,13,365 to 2,30,344 or 7·9 per cent. Deducting the number of trees tapped in the Panch Mahás, where the licensing of tapping was introduced in 1911-12, the net increase amounted to 15,744 or 7·7 per cent. Surat alone was responsible for an increase of 12,347 trees, mostly on account of increased demand for toddy but due partly to the rise in the number of domestic consumption licenses. The increase all round is reported to be generally due to the favourable character of the agricultural year. In the Panch Mahás the people are reported to have now come to understand the licensing system and to realize the advantage of the concession granted to them. In cases in this district in which deliberate negligence on the part of the people to take up licenses was observed, test prosecutions were instituted, and as a result of this measure the number of trees tapped on payment of the almost nominal tree-tax of four annas per tree rose from 2,116 to 2,493.

Trees tapped in Salsette in Thana District for supply of toddy to Bombay.

33. The number of cocoanut and date trees tapped during the year in Sálsette for supply to toddy shops in Bombay was 1,325 against 1,530 in the previous year. The decrease was due to the requisite supply of toddy being procurable from trees in Bombay owing to the contemplated abolition of the Dádar Distillery.

Domestic consumption licenses, tree-foot booth licenses, shop licenses and hawking licenses.

34. The licenses granted for domestic consumption, tree-foot booths and shops increased by 231, 8 and 55, respectively, during the year under report. Deducting the number of licenses (4,843) granted during the third year of the introduction of toddy arrangements in the Panch Mahás for domestic consumption,

the total number of these licenses was greater by 1,633 in 1913-14 than in 1912-13. Surat alone was responsible for an increase of 1,569, due chiefly to the Kaliparaj people in the Bulsár táluka having taken advantage of the concession granted by Government. The decrease of 1,402 licenses in the Panch Maháls for domestic consumption was due to the restriction placed on the free grant of such licenses. The increase in the number of tree-foot booths occurred mostly in Ratnágiri and Kánara where they are growing in popularity and where many more were applied for than it was considered desirable to issue. The only district showing a noticeable increase in the number of shops is Thána, where there would seem to be a growing tendency on the part of the people to consume raw toddy in preference to spirits. The number of licenses granted for hawking toddy was 87 as against 90 in the previous year.

Fluctuations in consumption.

35. The total sales of toddy throughout the Presidency proper, based on the figures supplied by licensees (which are almost certainly very far from accurate), increased during the year under report by 14,06,009 gallons or 18·6 per cent. This increase which, as stated above, was accompanied by a rise of only 8·5 per cent. in the total number of trees tapped, occurred mainly in Belgaum (2,00,966 gallons or 75 per cent.), Surat (6,37,209 gallons or 27 per cent.), Dhárwár (1,99,962 gallons or 36·4 per cent.), Thána (1,78,228 gallons or 12 per cent.), Ratnágiri (1,35,569 gallons or 13·8 per cent.) and Kánara (81,296 gallons or 27 per cent.). The only district showing noticeable decrease is Bijápur (31,627 gallons or 5·5 per cent.). The percentage fluctuations in the consumption of toddy and country spirit, respectively, for the years 1912-13 and 1913-14 in the chief toddy consuming districts of the Presidency are shown below:—

Districts.	Toddy consumption.	Country spirit consumption.
Dhárwár ...	+36·4 per cent.	+13·2 per cent.
Belgaum ...	+75 „	—1·7 „
Poona ...	—1·8 „	+4·5 „
Kolába ...	+2·6 „	—16·4 „
Bijápur ...	—5·5 „	—16·9 „
Thána ...	+12 „	—2·9 „
Surat ...	+27 „	+2·7 „
Sholápur ...	+5·1 „	—25·6 „
Ratnágiri ...	+13·8 „	—16·6 „

From these figures it appears that in two out of the nine districts the increase under toddy is more than that under country liquor. In Dhárwár and Surat the consumption of both toddy and country spirit has increased, the rise in toddy consumption, which is very strongly marked, being attributed to the prosperous condition of the drinking classes, consequent on a favourable agricultural season, and also to the higher wages paid for labour. In Bijápur there was a falling off in the consumption of both toddy and country liquor but it was appreciably less in respect of country liquor than in that of toddy. The decline in the consumption of toddy in Poona is insignificant, but was accompanied by a rise in the quantity of country spirit consumed. In the districts of Belgaum, Kolába, Thána, Sholápur and Ratnágiri an increased consumption of toddy was accompanied by a fall in the quantity of country spirit consumed, and it is only in these five districts that the figures of the year under report afford any indication of a tendency to consume raw toddy in preference to spirits. In the Town and Island of Bombay the quantity of country spirit consumed increased by 7 per cent. The statistics of toddy consumption in that area are not available as separate figures are not shown for toddy consumed raw and toddy distilled.

With effect from the 1st August 1913 the system of fixed license fees for shops was, in respect of Surat City and its vicinity, substituted for that of auction which obtains in all other parts of the Presidency, except Bombay City, and the prescribed maximum selling price was abolished. In the absence of figures of toddy consumption and revenue for the full twelve months, I am unable to say anything very definite as to the result of this experiment. The Collector has,

however, reported provisionally that the new system would seem to have worked satisfactorily up to now and it has, therefore, been continued for the revenue year 1914-15. The prescribed maximum selling price of toddy was raised during the year under report in the Broach district from 4 annas to 8 annas per gallon because it was found that owing to certain local conditions it was not possible to sell this beverage at so low a price as 4 annas and that the actual selling price was habitually and considerably in excess of the prescribed maximum. The effect of the enhancement of price is being carefully watched and will be reported on after the end of the year. The circumstances of the toddy trade in Poona, to which allusion was made in the last year's Administration Report, are still engaging my attention. Both in that district and in Dhárwár applicants for shops seem to be willing, as was found to be the case in Surat also, to offer for them license fees which are very largely in excess of the amounts calculated by the district officers as representing what he licensee should be able to afford on the assumption that he trades honestly andtmakes a reasonable profit.

CHAPTER V.—Foreign Liquors and Indian Manufactured Liquors Excised at Tariff Rates.

Revenue from foreign liquors and Indian manufactured liquors excised at Tariff rates.

36. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Customs Tariff rates and (2) license fees for the sale of such liquors and of imported liquors. During the year under report the revenue under (1) was derived from—

(i) Malt liquor manufactured at Messrs. Meakin and Company's Deccan Brewery at Dapuri, near Poona, and at the Bombay Beer Company's Brewery in Bombay.

(ii) Spirits of wine and rectified spirits manufactured at the distilleries at Uran in the Kolába district and those imported from Baroda and from Nellikupam in the Madras Presidency.

(iii) Medicinal and perfumed spirits manufactured in, and imported from, Baroda territory.

The revenue under (i) fell from Rs. 54,137 to Rs. 50,142 (Imperial Form No. 1, column 4). The decrease of Rs. 3,995 is chiefly due to a smaller quantity of beer than in the previous year having been issued from the Deccan Brewery at Dapuri during the year under report. As this Brewery was working at a loss owing to the falling off in the demand for beer, it has been closed from 1st June 1914, and the license issued for 1914-15 has been cancelled for the remaining portion of the year. The Bombay Brewery Company's brewery has been temporarily closed for the last few months, so that at the present time no beer is manufactured in the Presidency of Bombay. It is understood that it is intended to reconstruct the Bombay Brewery Company.

The receipts under (ii) increased from Rs. 1,216 to Rs. 6,524 owing to larger imports of spirits of wine and rectified spirits from Nellikupam for use in the manufacture of drugs. The importation of rectified spirit from Baroda into Ahmedabad by Mr. Anklesaria for the preparation of spirituous tinctures, etc., also contributed to the increase. Mr. Anklesaria has installed in the bonded warehouse at Ahmedabad a German distilling and rectifying still for manufacturing spirit of 64° O. P. strength. The spirit is distilled from mhowra flowers. The work was started on 16th February 1914.

The revenue under (iii) also increased from Rs. 1,540 to Rs. 1,777 owing to larger imports of medicinal and perfumed spirits from Baroda.

The revenue from license fees amounted to Rs. 2,03,265 (Imperial Form No. 1, column 2) against Rs. 2,01,339 in the previous year, an increase of Rs. 1,926, or ·9 per cent., which is too insignificant to call for any special remarks. In the mofussil the fees were, as usual, assessed on sales at the rate of Rs. 1-8-0 per dozen bottles of spirits, Re. 1 per 5 dozen bottles of wines and Re. 1 per 8 dozen bottles of malt liquors. It was represented to me that these rates required revision as there is a large difference between the profits made by

licensees with an " off " license who sell by the bottle and by those with an ordinary refreshment room or hotel license who sell by the glass. I have now ordered that the fee for the latter class of licenses should in future be assessed at Re. 1 per 8 dozen bottles of fermented liquors, Re. 1 per 2½ dozen bottles of wine, and Rs. 3 per dozen bottles of spirits, subject to a minimum fee of Rs. 25 for small towns and of Rs. 100 for larger ones, the rates at which the fees for all other foreign liquor licenses are calculated remaining the same as at present.

Imports and consumption of foreign liquor.

37. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by Foreign liquor licensees in the Presidency proper. The imports during the year under report compare with those in the previous year as follows :—

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured and perfumed spirits.
	Liquid Galls.	Liquid Galls.	Proof Galls.	Liquid Galls.
1913-14	1,238,517	110,861	313,917	89,836
1912-13	1,273,723	110,468	316,034	65,333
	—35,206	+393	—2,117	+24,503

The fall in the imports of fermented liquors is due to smaller importations from the United Kingdom which is attributable partly to the reduced demand for foreign beer and partly to there being large stocks already in hand from the previous year.

As explained in my report for the past year, the figures of sales of imported foreign liquors of the various descriptions in Bombay Town and Island are inaccurate and untrustworthy as a measure of the actual consumption within that area. With a view, therefore, to obtain more accurate statistics of consumption of foreign liquors in Bombay, it is desirable, as reported last year, to insert in the existing wholesale and retail " off " licenses a clause requiring sales to the public and those to other licensees to be shown separately in the accounts. I regret that this matter has been overlooked during the year under report, and steps will be taken in due course, with the approval of Government, to make the requisite alterations in the licenses to be issued for the next financial year. For the above reasons the Bombay figures have been omitted from the following statement of sales which relates to the mofussil districts only, thus avoiding a misleading comparison :—

SALES.

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured Spirit.
	Imperial Galls.	Imperial Galls.	Imperial Galls.	Imperial Galls.
1913-14	244,546	6,542	63,195	6,320
1912-13	222,636	6,964	62,309	5,424
	+21,910	—422	+886	+896

The increase in the sales of fermented liquors occurred chiefly in Belgaum (9,383 gallons), Násik (5,788 gallons) and Poona (3,737 gallons). It was due mostly to larger sales under canteen licenses, but it is to some extent attributable to the growing popularity of beer among Indians. The drinking of beer by Indians is a new departure which has become noticeable during the last year or two, and which I am watching with interest. In so far as it may result in the substitution of a fermented beverage containing but little alcohol for spirits which contain far more, the new development is, from a temperance standpoint, deserving of encouragement. The increase under " Spirits (potable) " and " Denatured

Spirits" is too small to call for special comment and the same may be said of the decrease under "Wines."

Details regarding denatured spirit are given in Appendix G. The imports into this Presidency from foreign countries and Bengal amounted to 81,380 gallons against 58,846 gallons during the previous year, showing an increase of 22,534 gallons or 38 per cent., which is due to a rise in the imports of this spirit from Calcutta, where it is manufactured from rectified spirit brought from Java. The number of licenses issued for the sale of denatured spirit was 109 in the City of Bombay and 157 in the mofussil against 104 and 143, respectively, in the preceding year. The increase of five licenses in Bombay and 14 in the mofussil is due, as was the corresponding increase last year, to the steadily growing demand for this spirit for domestic and industrial purposes and to the smallness of the license fee which is Re. 1 only. The denatured spirit manufactured in Bombay was made under Customs supervision with rectified spirit imported and declared for this special purpose and admitted at the 5 per cent. *ad valorem* rate after admixture with the prescribed denaturants. One hundred and six gallons of Eau-de-Cologne of strengths varying from 41·3° to 61·2° O. P. were produced at the Dádar Distillery from duty paid rectified spirit against 100 gallons of 39° O. P. in the preceding year.

During the year under report four consignments of tinctures and one consignment of rectified spirit were imported into Ahmedabad from the Baroda Chemical Works. Beyond this there would seem to have been no business done in rectified or methylated spirit manufactured in the Bombay Presidency. Mr. Anklesaria at Ahmedabad was apparently engaged in completing his arrangements for manufacture and denaturation of rectified spirit and has now entered into an engagement to supply rectified spirit to the Government Medical Stores. The question of facilitating the trade in Indian made spirit has been engaging my attention during the year and the orders recently passed by Government (Government Resolution, Revenue Department, No. 5512, dated the 13th June 1914) regarding the removal of certain excise restrictions on the manufacture and use of denatured spirits in the Bombay Presidency should give an impetus to those Indian industries which depend on the use of such spirits, more especially if favourable consideration be accorded by the Government of India to certain other proposals in this connection which have been submitted for their approval.

Distribution of licenses.

38. The number of licenses issued for the sale of foreign liquors at shops, hotels, refreshment rooms, etc., was 390 against 398 in the previous year (Imperial Form No. 3, columns 7, 13 to 16 and 18), a decrease of 8 licenses or 2 per cent. This was mainly the result of the policy adopted by this Department of gradually closing the shops in places where it is found that their existence is unnecessary or undesirable. The shops are classified as (1) "wholesale" with a minimum limit of sale of 2 gallons; (2) "retail off" with a minimum limit of sale of one pint; (3) "retail on" all in Bombay City only; and (4) "off" with a minimum limit of sale of one pint in the mofussil. In Bombay the number of "wholesale" licenses rose from 29 to 34, while the number of "retail on" licenses fell from 48 to 46 owing to the closure of two shops for want of suitable sites. The number of retail "off" licenses remained unchanged. In the mofussil there was a decrease of 6 in the number of "off" licenses, one each in the districts of Surat, Thána, Dhárwár and Sátára and 2 in Kolába, while there was an increase of 2 (1 in Ahmednagar and 1 in Násik). The number of Hotel licenses decreased by one owing to the non-renewal of a license in the Poona district, consequent on the licensee's failure to pay his license fee. The number of ordinary Refreshment Room Licenses showed a decrease of 2 on the whole, there having been a decrease of 3 in Bombay City and an increase of 1 in the Thána district. There was a decrease of 2 in the number of Railway Refreshment Room Licenses, one each in the Panch Mahals and Násik districts. The number of Travellers' Bungalow Licenses remained unchanged and that of short-term licenses was the same as last year, *viz.*, 194. Eleven "Canteen Tenant" licenses (2 in Bombay, 1 in Sátára, 4 in Poona, 2 in Ahmednagar, 1 in Násik, and 1 in Belgaum) were granted during the year under report against 9 in the preceding year. The number of licenses for the sale of medicated wines in Bombay

City rose from 64 to 67, the continued increase being due to the fact stated in last year's report, *viz.*, that chemists and druggists who sold more medicated wines than rectified spirit discontinued their retail "off" licenses on account of the high minimum fee of Rs. 300 and took out licenses for the sale of medicated wines only, the fee for which is Rs. 25, thus giving up their business in rectified spirit. The number of rectified spirit licenses rose from 3 to 5. No licenses for the sale of medicated wines were granted in the mofussil, except 3 in Ahmedabad, 1 in Surat, and 2 in Násik, against 2, 1 and 2, respectively, and 3 in Poona in the previous year. The number of dining car licenses rose from 3 to 4, owing to one more license having been granted in Bombay. The 1 steamer license, 2 auctioneer's licenses and 2 brewing licenses, one granted in Bombay and the other in Poona in 1912-1913, continued during the year under report. The number of licenses for perfumed spirits was 16 against 17 in the preceding year. Under Government Resolution, Revenue Department, No. 3636, dated 18th April 1913, a fee of Rs. 25 has been prescribed for this class of license, but for the year under report the old rate of Re. 1 was continued (*vide* Government Resolution, Revenue Department, No. 4660, dated 16th May 1913). The new rate will be enforced for the year 1914-1915.

The Provincial Statements A and B, called for in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated 17th April 1913, are attached to this report as Appendices S and T.

CHAPTER VI.—INTOXICATING DRUGS OTHER THAN OPIUM.

Hemp Drugs.

39. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms.

Cultivation and outturn.

Ganja.

40. The cultivation of hemp was, as usual, confined to certain prescribed villages in the Ahmednagar and Sátára districts. In pursuance of the policy of concentrating the areas in which hemp is allowed to be grown, the cultivation of the plant was permitted in 9 villages only in the Nagar táluka of the Ahmednagar district as against 11 in the previous year, and in 5 villages only of the Khánápur táluka of the Sátára district. The aggregate number of villages in the two districts in which the plant was actually cultivated was 11 as in the preceding year.

Although the area under cultivation, which as usual was restricted in extent with the object of preventing over-production, decreased from 644 to 575 acres, the outturn of cleaned *gánja* amounted to 5,996 maunds (or about 10 maunds per acre) against 3,992 maunds (or 6 maunds per acre) in 1912-13.

The seed for the cultivation of *gánja* was obtained from the United Provinces through the Gánja Growers' Co-operative Credit Society in the Ahmednagar district. Though some doubts were expressed about the seed in the beginning, the results were entirely satisfactory, and it is believed that almost all cultivators will purchase the new seed for use in 1914-1915, as there is a good demand for its produce in the market.

Ganja manufacturing sheds.

During the year under report funds were allotted by me for the construction of sheds for the manufacture and temporary storage of *gánja* in the villages of Lengre in the Sátára district and Chichondi in the Ahmednagar district. The shed in the former village was not completed by the close of the year. The Collector of Ahmednagar reports that no permanent structure was erected at Chichondi but that he tried the experiment of buying a number of galvanized iron sheets and renting them out to cultivators for the manufacturing season. The cultivators were allowed to erect their own shelters at the manufacturing yard and to make use of the iron sheets for roofing. The use of central manufacturing yards was thus introduced for the first time, and owing to the hearty co-operation of the cultivators the scheme

worked satisfactorily during the year under report. It served as a wholesome check on the pilfering of hemp which commonly takes place during the manufacturing season.

Bhang.

The cultivation of hemp for *bhâng* was permitted in one village only in the Ahmednagar district, the total area under cultivation being 15 acres 26 gunthás against 12 acres 14 gunthás in the previous year. The quantity of *bhâng* produced was 24 maunds 33 seers against 1 maund 35 seers in 1912-1913. There was no cultivation for *bhâng* during the year in the Sátára district.

Transactions at the warehouses.

41. The quantities of hemp drugs lodged in the five warehouses named in column 6 of Appendix I during the year, as compared with those of the previous year, are as follows :—

	1913-1914.		1912-1913.	
	Maunds.	Seers.	Maunds.	Seers.
Gânja	7,105	30	5,016	1
Bhâng	253	3	216	18
Charas	141	9	117	34

Imports.

The *bhâng* and *charas* warehoused in 1913-1914 were imported from the Punjab with the exception of the 24 maunds 33 seers of *bhâng* referred to above as having been produced in the Ahmednagar district. Owing to there being a large balance of *gânja* in hand at the beginning of the year under report there was no need for the importation of that drug from the Central Provinces. As stated above, the harvest of the year was excellent both in quantity and quality and prices ruled high in the beginning. The *gânja* cultivators of Ahmednagar, however, unfortunately held up their stocks too long, with the result that prices fell suddenly and a large portion of the crop remained unsold. The *gânja* in stock at the Ahmednagar warehouse on the 1st April 1914 amounted to 4,162 maunds.

Issues from warehouses.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other Provinces in India and to Foreign Countries by sea during the year under report and the previous year were as shown below :—

	1913-1914.			1912-1913.		
	Gânja.	*Bhâng.*	*Charas.*	*Gânja.*	*Bhâng.*	*Charas.*
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency.	1,378 17	179 34	126 23	1,342 33	212 19	130 1
Exported to Native States ...	378 6	21 10	9 16	292 6	55 32	3 25
Other Provinces	7 20	.....	.....	68 20	.....	.....
Foreign Countries	601 14	0 3	0 12	167 12	0 5	1 15

It will be seen from the above that the issues of *bhâng* and *charas* to the British districts have fallen off whilst those of *gânja* have slightly increased. There was a very considerable increase in the exports of *gânja* to Foreign Countries. The large stocks exported in 1910-1911 were nearly exhausted, and in order to replenish them, as well as to evade the rise in duty from Rs. 6 to Rs. 7-8-0 per seer, which came into force from the 1st April 1914, a brisk export trade was carried on by the *gânja* merchants during the year under report. The increase in the exports of *gânja* to the Native States is due to the latter of the abovementioned causes. The decrease in the issues of *bhâng* is attributed to the enhancement of the rate of duty from Re. 1 to Rs. 1-8-0 per seer from the 1st April 1913 and the consequent rise in the sale price of the drug.

The duty on *charas* has been raised from Rs. 12 to Rs. 20 per seer with effect from the 1st April 1914.

Fluctuations in consumption.

42. The consumption during the year under report, as compared with that of the previous year, is as shown below:—

	Gánja.	*Bhúng.*	Other sorts *ch aras.*
	Seers.	Seers.	Seers.
1912-1913 ...	50,565	8,328	5,433
1913-1914 ...	51,664	6,825	5,338

The increase in the consumption of *gánja* is not so large as to call for special remarks. The increase occurred chiefly in the Sátára, Násik, Poona, Ahmedabad and Ahmednagar districts, while the districts in which consumption noticeably decreased are Surat and Bijápur. The decline in the consumption of *bháng* is due to the reasons given in the preceding paragraph, while that in the consumption of *charas* may be ascribed to the operation of the orders which were issued during the year under report prohibiting the sale of this drug in several districts of the Presidency.

Revenue from intoxicating drugs.

43. The revenue from intoxicating drugs is derived from (1) quantitative duties and (2) license fees.

The realizations on account of duty on the drugs issued from warehouses or imported from other provinces amounted to Rs. 6,41,220 as compared with Rs. 5,02,241 in the previous year (Imperial Form No. 1, column 25).

It will be seen from column 5 of Appendix H that the duty on the drugs actually consumed during the year, as compared with the corresponding figures of the previous year, shows increases in the districts of Sátára (Rs. 3,561 or 11·04 per cent.), Bombay (Rs. 3,450 or 2·9 per cent.), Ahmedabad (Rs. 1,543 or 6·8 per cent.) and Násik (Rs. 1,412 or 8·6 per cent.).

The revenue derived from license fees for the privilege of wholesale and retail sale of intoxicating drugs amounted during the year under report to Rs. 2,83,267 against Rs. 2,43,757 in the previous year, as detailed in column 26 of Imperial Form No. 1. These are, however, actual realizations, including arrears, and not the amounts bid for the year under report, which amounted to Rs. 2,49,769, as shown in Appendix H, against Rs. 2,25,120 in the previous year. The districts showing large increases in the bids, as compared with the previous year, are Sholápur (Rs. 14,552 or 86·7 per cent.), Bombay (Rs. 6,425 or 24·2 per cent.), Násik (Rs. 6,035 or 31·2 per cent.), Bijápur (Rs. 5,625 or 93·5 per cent.), Dhárwár (Rs. 5,194 or 28·3 per cent.) and Belgaum (Rs. 5,012 or 83·7 per cent.). The increase in license fee receipts is attributed to keener competition among the bidders at the auction sales during the year under report. The only districts showing marked decreases are Ahmednagar (Rs. 9,208 or 40·3 per cent.) and Poona (Rs. 8,865 or 21·08 per cent.). In Ahmednagar the decrease is attributed to (1) the loss sustained by the shop-keepers who had paid high prices for their shops on the unrealized assumption that there would be an increase in the sale of *gánja* and (2) the falling off in the sale of *gánja* owing to famine in the district. In Poona it is ascribed partly to the import of *charas* into the district having been prohibited entirely, with effect from 1st April 1913, in accordance with the orders contained in Government Resolution No. 11,073, dated 3rd December 1912, and partly to the enhancement, with effect from 1st April 1913, of the duty on *bháng* under Government Resolution No. 1806, dated 25th February 1913. From Appendix H it will be seen that both the proportion of license fees to duty and the incidence of taxation per seer exhibit wide variations in different districts. This is due to licenses being granted on the system of open auction with no restriction on the selling price of the drug.

Shops licensed for the sale of intoxicating drugs.

44. The shops licensed for the sale of intoxicating drugs in the several districts numbered 593 (Imperial Form No. 3, columns 12 and 27) against 592 in the previous year. Twenty of these were for wholesale and 573 for retail

vend against 20 and 572, respectively, in the previous year. Two new wholesale shops were opened during the year under report in the Sholápur district, while two such shops were closed for want of applicants—one in the Kánara district and the other in the Poona district. Six shops for retail sale in Bijápur and one shop in Belgaum, which had been closed for want of bidders in the previous year, were opened during the year under report. Two new shops in Násik and one in East Khándesh were also opened during the year under report. One shop was closed in Ahmednagar for want of bidders at the auction. Four shops in Surat, three in West Khándesh and one in the Panch Mahâls were also closed during the year as the sales at these shops were only nominal.

Cocaine.

Licenses for the sale of cocaine.

45. The number of licenses extant and granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bonâ fide* medical purposes was 418 against 400 in the previous year (Imperial Form No. 3, column 28).

Quantity of cocaine imported and issued in the Presidency.

46. The quantity of cocaine and allied products licitly imported during the year was 348 lbs. 10 ozs. 1 dram against 264 lbs. 5 ozs. 7 drams in the previous year. The increase is due to large imports of "Extract Cocæ" in liquid form. The quantity of cocaine sold under license in the Presidency was 41 lbs. 5 ozs. 5 drams against 34 lbs. 3 ozs. 8 drams in 1912-13.

The hawking of cocaine still continues in some areas of Bombay, but it is not carried on to anything like the same extent as formerly. Two Inspectors and eight men drawn from the permanent force of the Bombay Excise Department were placed on special duty for the suppression of the trade and their efforts resulted in the detection of 539 cases during the year under report as against 1,240 in the previous year. There was thus a decline of 701 cases when compared with the operations of the previous year. This is reported to be due not to any lack of vigilance on the part of the staff, but to the decline in the hawking trade. The Presidency Magistrates have of late been passing severe sentences in cocaine cases and this would seem to have acted as a deterrent.

Excise Lock-up.

47. The newly established Excise Lock-up for the safe custody of persons arrested by Excise Officers in the Town and Island of Bombay, prior to their despatch to the Courts, was open throughout the year. It has proved to be a most useful institution and 631 persons, mostly cocaine sellers, passed through it during the year. No person was detained therein for over 24 hours except when a Sunday or holiday intervened and there have been no complaints about its management. The lock-up is temporarily located in the buildings of the Old Sassoon Reformatory, but a project is in hand for the erection of permanent premises in connection with the Central Excise Office the construction of which is in contemplation.

Cocaine cases seized during the year.

48. The following is a *résumé* of some of the more important cocaine cases detected during the year under report :—

In January 1914 information was received that cocaine was being smuggled into Bombay by the stewards of the Rubattino Line Steamers and that they had several ingenious methods of passing the same through the docks. After considerable manœuvring two important seizures of cocaine were effected. In the first case two stewards on the Rubattino Line Steamer "*Porto Said*" were arrested for selling cocaine weighing 16,800 grains and valued at Rs. 2,450. In the second case the man arrested was a fireman on board the Austrian Llyod's S.S. "*Hapsburg*," berthed in the Victoria Docks, who had imported 33,600 grains valued at Rs. 4,900. In both these cases each of the accused was convicted and sentenced to one year's rigorous imprisonment and to pay a fine of Rs. 1,000, the maximum punishment permissible under section 43 of the amended Abkári Act, 1878, for first offences committed in respect to cocaine or any of the synthetics thereof.

Another important seizure of cocaine weighing 216,000 grains and valued at about Rs. 81,000 was effected at the P. & O. Steam Navigation Company's Dockyard at Mazagaon on the night of the 10th October 1913. In this case the trouble and inconvenience caused by the necessity of keeping constantly in touch with the smugglers, who were persons in the P. & O. Company's employ, were considerable, apart from the arrangements made to allay suspicions during the negotiatons. The success of the case was due mainly to the loyal co-operation of the officers of the Customs, Police and Excise Departments who took part in the seizure.

In July 1913 a case of illicit possession of cocaine was detected at Bándra in the Thána district, the quantity of cocaine being 140 ozs. or nearly 12 lbs. valued at about Rs. 12,600. This is the largest seizure which has, at any time, been made in this Presidency outside Bombay. The cocaine was found packed in zinc boxes specially prepared and roomy enough to contain from 5 to 6 large packages of the drug. These boxes were placed inside a wooden box concealed under articles of clothing. It appears that the drug was brought from Bombay and stored there preparatory to being smuggled upcountry. The offender was arrested and sentenced to one year's rigorous imprisonment by the Special Magistrate, Bándra.

So far as the mofussil is concerned, the illicit traffic in cocaine, which has come to the notice of the department, has been confined almost entirely to Surat and Ahmedabad. In Surat City this traffic is carried on by local traders most of whom are Borás. Out of the 10 such cases detected in the Surat district 9 occurred in Surat City and one at Dandi, a village in the Jalálpur táluka. That at Dandi was the first of its kind. A number of Borás from different parts of the Presidency came on a pilgrimage to the village, and the accused, who seems to belong to the gang of a notorious smuggler of Bombay, went there with the intention of temporarily transferring his business and was detected. The case was, therefore, not a local one, and there is reason to believe that the habit of using this pernicious drug has not as yet taken root anywhere in the district outside Surat City. In Ahmedabad City there is a steady trade in illicit cocaine. The persons who import the drug and profit by its sale take such careful precautions that it is extremely difficult to catch them. Efforts at detection have, however, been successful in so far that during the year under report three of the principal dealers were arrested and brought to justice. In February 1914 an important seizure was made at the Poona Railway Station of a large quantity of cocaine weighing 6,168 grains which was being smuggled into Bombay from Goa. This case is the first detected in the Poona district and the cocaine seized was evidently in transit to Bombay and not intended for local consumption. There is reason to believe that cocaine is frequently smuggled from Goa *viâ* Castle Rock, but during the year under report no case of any importance was detected at that station.

CHAPTER VII—OPIUM.

Supply of opium for home consumption.

49. For the last two years opium obtained from the Government Factory at Ghazipur in the United Provinces has taken the place of the opium from Málwa which was formerly consumed in this Presidency. The opium supplied from Ghazipur was at first exclusively Bengal Opium but latterly some of the opium purchased from Málwa has also been supplied to us. All the Native States in the Presidency and the monopoly farmers of the Gujarát districts were, during the year under report, supplied with opium from Government depôts. The new system is believed to be convenient to all concerned, although in some quarters Bengal Opium does not seem to be so popular as that grown in Málwa. On the whole, however, very few complaints against the new opium have reached me during the year and I have no reason to think that its introduction has met with any serious or lasting opposition. The most persistent protests come from the Pálanpur Darbár. Some dislike for the Bengal variety has been expressed in the East and West Khándesh districts also, on the alleged ground, which, so far as I know, has no foundation whatsoever in fact, that it contains deleterious ingredients. Owing to the change in price of opium for home consumption which, as observed in the report for 1912-13, operated in practice to deprive the Native States of the option they were entitled to exercise of obtaining their supplies in the

open market, the Native States are now supplied with opium at the actual price paid for it by Government at the Ghazipur Factory *plus* the expenses of carriage. The monopoly farmers of the Gujarát districts are being charged for the opium purchased by them from the Government depôts at the fixed price of Rs. 13-8-0 per lb., the opium being issued to them at its actual weight instead of by book weight, as was the practice when the new system of supply was first introduced. This change was made owing to complaints from the farmers that they did not receive the full quantity they paid for and were consequently put to a pecuniary loss. A series of weighments of the opium issued were conducted under my orders at the Treasuries in several districts and showed that the complaints were well grounded as, either through dryage or other causes, the original weight was found to be appreciably reduced before the opium came to be issued.

Government stock and purchases.

50. The stock of Bengal Opium in the Government depôts at the beginning of the year amounted to 73,743 lbs. valued at Rs. 2,97,952. Owing to certain adjustments which were required to be made on account of excess credit and debit at the several depôts, communicated by the Accountant General in his March final account of 1912-13, this amount was subsequently reduced to Rs. 1,82,276. One thousand four hundred and eleven chests of Bengal Opium, containing 169,320 lbs., were bought on behalf of Government from the Ghazipur Opium Factory at a cost of Rs. 7,22,160. Two hundred and twenty two pounds valued at Rs. 2,775 were purchased by other officers. The total stock of the year under report, including the opening balance, was, therefore, 243,285 lbs. valued at Rs. 9,07,211 inclusive of the adjustments referred to above.

The issues from the Government depôts in the Presidency proper during the year were 149,145 lbs. against 144,559 lbs. in the previous year. Of this quantity 80,628 lbs. were supplied to British licensed retailers and 68,517 lbs. to Native States against 85,845 lbs. and 58,714 lbs., respectively, in 1912-13. The issues (145,318 lbs.) shown in Appendix J to this report are less than the above figure by 3,827 lbs. owing to this quantity not being included therein as it was issued in 1912-13. It, however, reached the Native States concerned during the year under report and has, therefore, been accounted for accordingly. The realizations on opium issued from the depôts amounted to Rs. 18,46,561, of which Rs. 48,696 were adjusted by credit to "sale-proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to which the opium was supplied. Deducting from the realizations (1) the prime cost (Rs. 5,19,454) of the opium which is paid to the Government of the United Provinces and (2) the value (Rs. 765) of 180 lbs. written off as loss from wastage and dryage in the depôts, the balance (Rs. 13,26,342) represents the gain on sales during the year under report as shown in column 23 of Imperial Form No. 1. Deducting from this gain the marginally noted expenditure, the net profit to Government was Rs. 13,10,368 (inclusive of duty), against Rs. 9,38,228 (inclusive of duty) in the previous year, an increase of Rs. 3,72,140 or 39 per cent. This increase is due to the raising of the Government issue rate from Rs. 12 to Rs. 15 per lb., from the 1st April 1913, in all the mofussil districts in the Presidency, including Surat, but excluding the other Gujarát districts where it remained at Rs. 13-8-0 per lb. In Bombay also the rate was raised from Rs. 13-8-0 to Rs. 15 per lb.

	Rs.	a.	p.
(1) Charges incurred on account of conveyance and packing charges at opium depôts in the Britsh districts	14,123	0	0
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur	1,851	0	0
Total ...	15,974	0	0

Government stocks. Closing balance.

Deducting the issues and loss by dryage from the opening balance *plus* the opium purchased during the year, there remained at the Government depôts in the Presidency proper at the end of the year a stock of 93,960 lbs. valued at Rs. 3,86,992 inclusive of 362 lbs. in transit from one depôt to another towards the close of the year.

Retail transactions. British districts. Quantities placed on sale.

51. Excluding stocks taken over at the beginning of the year by the incoming from the out-going licensees, which do not pass through the Government accounts, the total quantity of opium placed on sale at the shops in British districts during the year was 80,628 lbs. as shown in Appendix J.

52. Appendix K furnishes in respect of opium statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in British districts aggregated 81,586 lbs., as compared with 88,519 lbs. in the previous year, a decrease of 6,933 lbs. or 7·8 per cent. Speaking generally, it would seem that this decline in consumption was due mainly to the rise in the selling price and to the lowering of the maximum limit of possession from 3 tolas to one tola. The sales in the monopoly district of Ahmedabad fell off by 515 lbs. or 4.3 per cent. and those in Kaira by 211 lbs. or 3·5 per cent. In the Panch Mahâls and in Broach there was a slight increase. It has been suggested that the reduced consumption in Ahmedabad may be due in part to the substitution of cocaine for opium, but there is little or no evidence in support of this theory. Of the districts worked on the separate shop system, to which Surat was added during the year under report, Surat, Bombay, Sholápur, Sátára, Poona, Ahmednagar, Násik, West Khándesh and East Khándesh show reductions of consumption varying from 2 to nearly 20 per cent. The suppression of Chandul and Madat dens in Bombay, famine conditions in the Sholápur and Ahmednagar districts, the dislike taken to Bengal Opium by consumers in Khándesh, and the loss of Hyderabad custom at the shops in that and Sholápur districts bordering on His Highness the Nizam's territory, owing mainly to the enhancement of our prices, are amongst the causes which, in addition to the two mentioned above, have contributed to the total decrease in consumption during the year under report.

Quantities sold in British districts.

53. The revenue from license fees for the retail vend of opium amounted to Rs. 2,28,724 against Rs. 2,53,155 in the previous year (column 22 of the Imperial Form No. 1), a decrease of Rs. 24,431 or 9·6 per cent. The actual realizations on account of fees in all these districts during the year amounted to Rs. 1,82,031 as compared with Rs. 2,04,851, a decrease of Rs. 22,820. The most noticeable cases of decrease are in East Khándesh (Rs. 15,847 or 47·3 per cent.), Ahmednagar (Rs. 5,880 or 22·7 per cent.), Poona (Rs. 5,710 or 13·4 per cent), West Khándesh (Rs. 2,505 or 35·9 per cent.), and Sátára (Rs. 1,974 or 22·9 per cent). In the East and West Khándesh, Ahmednagar and Poona districts the decline is attributed to the unfavourable agricultural season of the year 1912-13, the fees in question having been calculated, as usual, on the basis of the sales during the year previous to that for which they are levied. The decrease in the Sátára district is due to the adoption of the revised Bombay scale for the assessment of license fees and to the closure of the shop at Helwak in the Pátan táluka. The fluctuations in the remaining districts are slight and call for no special comment.

License fees and result of the separate shop system.

54. The total number of opium shops during the year under report was 781 (Imperial Form No. 3, column 25) against 786 in the previous year. The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes fell from 942 in 1912-13 to 793 during the year under report. This decrease is due to a smaller number of these licenses having been granted chiefly in Bombay and the Dhárwár, Ratnágiri, Násik and West Khándesh districts. Licenses of this class are not renewed every year, but remain in force until recalled or cancelled for breach of conditions or by reason of the death of the licensees. Several licensees in Bombay, who did not make much use of their lincenses, preferred to give them up rather than have them renewed in the new form in which such licenses are at present issued. It is now obligatory on a licensee to keep account of all opium sold or dispensed by him as well as of all opium purchased. Under the old license account had to be kept of the quantity of opium purchased only.

Number of retail opium shops and licenses to medical practitioners.

55. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States during 1913-14 was 64,690 pounds against 61,589 pounds in the previous year.

Native States—quantities supplied.

56. Appendix L shows in detail the accounts of the opium transactions of the Native States in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbárs as reproduced in column 8 of the Appendix. The total licit sales of opium in the several Native States amounted, in the year under report, to 64,732 lbs. against

Opium transactions of principal Native States in Gujarát and of other petty States in the Presidency.

63,335 lbs. in the previous year. The increase is due to a rise in consumption in the Gujarát States, especially those in the Káthiáwár and Pálanpur Agencies and in Cambay, the increase being most marked in the States of the first-named Agency (2,524 lbs.). This is reported to be due partly to the celebration of an unusually large number of marriages and partly to a prosperous year. The increase in Pálanpur (1,132 lbs.) may be attributed to similar reasons.

Baroda.

57. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein is given in Appendix 3 of the Report on the Administration of the Imperial Opium Department in this Presidency for the year 1913-14 which is submitted to Government separately. The total licit sales in the Baroda State amounted to 27,249 lbs., as shown in the margin, against 25,705 lbs. in 1912-13. The Navsári, Baroda and Kadi divisions show increases of 130 lbs., 1,228 lbs. and 301 lbs., respectively, which are attributed partly to the celebration of an unusually large number of marriages and partly to a prosperous year. The rate of licit consumption per head of population was ·5 tola in Navsári, 1·3 in Baroda, 1·3 in Amreli and ·4 tola in Kadi against ·4, 1·2, 1·4, and ·3 tola, respectively, in the previous year.

	1913-14.	1912-13.
	Lbs.	Lbs.
Navsári ...	2,335	2,20
Baroda ...	15,665	14,437
Amreli ...	4,049	4,164
Kadi ...	5,200	4,899
Total ...	27,249	25,705

Excise Opium Revenue. Total realizations.

58. The receipts of the year under report on account of Excise Opium (omitting the amount of Rs. 5,19,454 realized on account of the prime cost of the drug as issued from Ghazipur which is handed over to the Government of the United Provinces) were Rs. 15,58,003 (Imperial Form No. 1, columns 21 to 23, 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of confiscated opium sent to the Ghazipur Opium Factory, the aggregate gross revenue amounted to Rs. 15,61,003 against Rs. 12,21,154 in the previous year, an increase of Rs. 3,39,849 or 27·8 per cent. The increase in the receipts is due to the raising of the Government issue rate per lb. as mentioned in paragraph 50 above. The figures of gross receipts include the amount (Rs. 2,26,702) subsequently refunded to the several Native States on account of the difference between the issue rate at which opium was issued to them and the cost price *plus* freight actually paid by Government. The amount similarly refunded during the year 1912-13 was Rs. 44,151. The increase of Rs. 1,82,551 over the amount refunded to the Native States during the previous year is due partly to certain refunds due in the previous year being paid during the year under report and partly to the increase in the issue rate at all depôts in the Presidency, excepting those in the Ahmedabad, Kaira, Panch Mahâls and Broach districts, which resulted in the States taking their opium from those depôts at a higher rate and in their subsequently obtaining a larger refund.

CHAPTER VIII.—FINANCIAL RESULTS.

Revenue realizations fro all sources.

59. The total realizations of the year under report, as shown in column 33 of Imperial Form No. I, are contrasted in the following table with those of the previous four years :—

Head of Revenue.	Realizations in				
	1909-1910.	1910-1911.	1911-1912.	1912-1913.	1913-1914.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	1,18,57,771	1,28,29,509	1,39,73,967	1,45,65,065	1,50,96,574
2. Toddy	18,02,998	18,25,278	19,87,427	19,96,155	20,63,229
3. Imported foreign liquors and country liquors excised at tariff rates	2,67,188	2,43,030	2,58,754	2,58,265	2,61,972
4. Intoxicating drugs ...	6,59,160	7,99,337	7,20,711	7,45,998	9,24,487
5. Opium	9,84,231	11,18,890	9,70,617	12,15,040	15,55,066
6. Miscellaneous	1,01,896	95,294	93,306	84,441	27,167
Total ...	1,56,73,244	1,69,11,338	1,80,04,782	1,88,64,964	1,99,28,495

N. B.—The figures shown against item 1 is exclusive of the still-head duty on spirit issued from the Uran Distilleries for transport to Sind which now takes place in bond.

It will be seen from the above table that during the year the total excise receipts of the Presidency proper amounted to Rs. 1,99,28,495, an increase of Rs. 10,63,531 or 5·6 per cent. over the receipts of the previous year and of Rs. 30,65,374 or 18·2 per cent. over the average realizations of the preceding three years (1909-10 to 1911-12). The increase, which is noticeable under the heads "Country Spirit", "Intoxicating drugs" and "Opium", is due to causes which have been explained in Chapters III, VI and VII, respectively. The increase in the revenue realized from country liquor, as compared with the receipts, of the previous year, comes to 3·6 per cent., which is slightly less than the corresponding increase (4·2 per cent) reported last year. The total realizations under the head "Excise" have risen by nearly 27 per cent. during the last five years, giving an average increase of about 5·4 per cent. per annum. The revenue on account of country spirit alone has risen within that period by 27 per cent., and this rise has been accompanied by an increase of about 4 per cent. only in the quantity of liquor consumed. The year under report is the fourth consecutive year in which the operations of the Excise Department have resulted in a decrease of consumption and an increase of revenue.

60. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue for the year in the several districts of the Presidency proper, and Appendix N explains the difference between the collections of Excise revenue as shown in the Accountant General's books and those given in Appendix M. As observed in the report for 1912-13, absolute accuracy in the figures of demands and balances for the financial year used in this report is not possible, because in all districts, except Ratnágiri and Kánara (below-ghát), instalments of the tree-tax on toddy are paid according to the revenue year. The figures of collections are, however, correct.

Expenditure.

61. The expenditure of the A'bkári and Opium Departments is classed together under the Major head "Excise", and in general the same establishments perform preventive duties for both branches. The details of the expenditure debited to "Excise" in each district, according to the statements furnished to me monthly by the Accountant General, are given in Imperial Form No. II appended. The total expenditure, exclusive of refunds and drawbacks (Rs. 2,50,515) for the year, was Rs. 9,71,346 against Rs. 9,00,934 in the previous year, the increase, which amounts to nearly 8 per cent., occurring principally under the heads "Travelling Allowance" and "Supplies and Services".

The expenditure shown is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750), (2) Native States whose A'bkári and Hemp Drugs rights have been leased or acquired (Rs. 3,79,063) and (3 the Chief of Pálanpur and the Tálukdárs in the Mahi Kántha and Rewa Kántha Agencies for loss of transit duties on opium (Rs. 45,865). The gross total expenditure, including refunds and drawbacks and these three items of compensation, amounted to Rs. 17,90,539. Subtracting this amount from the gross revenue (Rs. 1,99,28,495), it will be seen that the net excise revenue of the year amounted to Rs. 1,81,37,956 as against Rs. 1,73,85,862 in the previous year, an increase of obout 4·3 per cent. The proportion of expenditure (excluding refunds, drawbacks and compensations) to net revenue was slightly over 5 per cent. as last year.

Coercive processes for recovery of Excise revenue.

Coercive processes for the recovery of arrears of Excise revenue were found necessary during the year under report in the districts of Ratnágiri, Kánara, Dhárwár, Belgaum, Bijápur, Sholápur and East Khándesh. Beyond the issue of notices, however, no further steps had to be taken in the districts of Kánara, East Khándesh and Dhárwár. In Ratnágiri there were 3 cases for the recovery of tree-tax. In one case the license was suspended until the tree-tax was recovered, in the second the tapping license was transferred to the servant of the licensee concerned and in the third the amount was recovered from the owner of the trees. In Belgaum as many as 41 notices had to be issued for the recovery of excise revenue, but in all but one case the arrears were paid up by the parties concerned on the issue of notices. In Bijápur there were 2 cases for the recovery of toddy shop license fees, in one of which a

proclamation was issued for the sale of the moveable property of the licensee who, however, paid up all his dues before the sale took place. In the other case the moveable and immoveable property of the licensee was attached and sold. In Sholápur there was one case in which the house and personal inám land of a Gánja shop-keeper were sold for the recovery of shop fees. From the above facts it will be seen that the extent to which any coercive processes (beyond the service in a few cases of notice of demand) have been resorted to, for the realization of the departmental revenue of nearly 2 crores of rupees, is entirely insignificant.

CHAPTER IX.—OFFENCES AGAINST ABKARI AND OPIUM LAWS.

Offences against A'bkári Law. Total number of cases detected.

62. Appendix O shows the number of offences against the A'bkári Law detected in each district during the year by Government establishments and by the staff employed for this purpose by the farmers of country spirit under the heads (1) offences relating to liquor and (2) offences relating to intoxicating drugs. The total number of cases detected was 2,475 as against 2,795 in the previous year, and the percentage of convictions on cases tried was 94·5 compared with 96·4. Of the number of detected cases, 1,720 related to liquor and 755 to intoxicating drugs against 1,282 and 1,513 cases, respectively, in the previous year. The above figures include those for Bombay Town and Island where, as already stated, there was a very large decline in the number of cocaine cases detected. Deducting all the Bombay figures for both years, those for the rest of the Presidency show an increase of 301 or 20 per cent. over the corresponding figure of 1912-13. This is distinctly satisfactory, and testifies unmistakeably to the activity of the Preventive Staff of the Department. During the year under report there was an increase in the number of detected cases in 11 out of the 20 district areas dealt with in this report. Four cases are shown as having been detected by the farmers' staff against 7 in the previous year.

Fluctuations in the number of cases detected under liquor.

63. Cases of illicit distillation and possession of implements for unlicensed manufacture increased by 274, those of illicit importation and possession of liquor by 80 and those of other offences pertaining to liquor by 84. The districts showing marked increases in the first class of cases are Thána (71), Kaira (68), West Khándesh (57), Panch Maháls (30), and Násik (30). In Thána the increase was chiefly in the inland tálukás where the mhowra crop was abundant. Two cases were detected of illicit sale of county spirit by Koli boatmen while carrying consignments of spirit in bond from the distilleries at Uran to the Bonded Warehouses at Thána and Bassein. The large increase in Kaira, amounting to 40 per cent., speaks well for the effective manner in which the excise staff continued to attend to its detective work. This year, again, some of the credit for the success of the department in dealing with excise crime in this district is reported to be due to the Magistracy for their prompt disposal of excise crimes, infliction of deterrent punishments and imposition of fine in addition in cases in which it was likely to fall upon well-to-do persons behind the actual culprits. In West Khándesh and Násik the increase was attributed to the activity of the Excise staff in the Nandurbár, Taloda and Sákri tálukas and the Nawápur petha and in the Peint, Báglán and Kalwan tálukas, in all of which areas mhowra flowers were abundant. The districts in which excise offences of this class have decreased are Belgaum (12) and Ratnágiri (11). The districts showing noticeable increases in detected cases of illicit importation and possession were principally Bijápur (39) and Ratnágiri (31), while Poona, Kaira and Sholápur showed a decrease of 27, 17 and 15, respectively. The noticeable increases in miscellaneous cases were in Thána (47), Bombay (45) and Kanara (23).

Fluctuations in the number of cases detected under intoxicating drugs.

There was a general falling off in the number of cases relating to intoxicating drugs. The number of offences of illicit cultivation of hemp and manufacture of intoxicating drugs decreased by 36, those of illicit importation by 11 and those of illicit transport, possession and sale by 706. The abnormally large decrease in

the last class of offences was chiefly in respect of cocaine in Bombay and was not due to any lack of vigilance on the part of the Excise staff which continued throughout the year the usual night patrols in the cocaine hawking areas, but was, as explained above, a result of the decline in the trade consequent on the deterrent influence of the severe punishments inflicted by the Magistrates.

Fluctuations in the number of cases of drunkenness.

64. Appendix Q shows the number of cases under the heads (1) drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) convictions of licensees for permitting drunkenness on their premises, and (3) licensees dealt with by the excise staff for permitting drunkenness in contravention of their license. The total number of cases detected was 4,843 as against 5,032 in the previous year. Of the total number of cases 4,836 are classed under head (1), 10 being cases of drunkenness on licensed premises and 4,826 cases occurring elsewhere. There were during the year 2 cases of convictions of licensees for permitting drunkenness on their premises—an offence which it is rarely practicable to prove as intoxication is seldom manifested until after the drunkard has left the liquor shop—against none in the previous year, while there were 5 cases in which licensees were dealt with by the Excise Department for allowing dunkenness on the premises as against one in the previous year. This matter is receiving increasingly careful attention every year. At the Departmental Conference which was held by me in August 1913, it was suggested that supervision in respect of drunkenness would be much improved if Inspecting Officers were instructed to make a point of more frequently visiting shops during the latter part of the day, when most of the drinking takes place, instead of—as seems to have been the usual practice—in the morning when it is more convenient to examine the accounts and the stock of liquor. The suggestion appeared sound and the necessary instructions were issued that it should be acted upon. It was also suggested at the Conference that better results in the matter of checking excessive drinking on licensed premises and of punishing licensees who offend in this respect might be obtained if there were closer co-operation between the local police and the excise officers with reference to the inspection of liquor shops in regard to drunkenness. Steps have now been taken by me, in consultation with the Inspector-General of Police, to concert measures for rendering mutual assistance in this important matter. The general experience of the department goes to show that drunkenness of an excessive and disorderly character is confined to the large towns and is rare in rural areas.

Offences against the Opium Act.

65. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 292 such cases were brought to trial in British districts and 100 in Native States against 144 and 87 cases, respectively, in the previous year. The very considerable increase in British districts may be attributed to the lowering, from 3 tolas to one tola, of the maximum quantity of opium allowed to be possessed without a license. About 94 per cent. of the persons brought to trial were convicted. Out of 1,617 lbs. of opium seized in these cases, 105 lbs. were taken in British districts and 1,512 lbs. in Native States. Of the fines adjudged in these cases, Rs. 2,899 were recovered in British territory and Rs. 906 in Native States.

Some of the important cases of opium smuggling detected during the year are summarized below :—

(1) On the 18th February 1914, the Salt Department Inspector Kurdha Beat, Northern Frontier, acting on information from a "pagi" (foot-print tracker) that some men appeared to have crossed the Preventive Line towards the Rann of Cutch, set off with a party in that direction. Following the foot-prints for a distance of about 45 miles, the party came upon 8 smugglers who were fast asleep at the time with a horse and three camels standing near them in the Rann. The camel loads were searched, with the result that several maunds of Málwa opium were found. The opium, which was in round balls, was stitched in the ends and sides of a number of double cloth bags which resembled pillow cases. The loads were covered over with gunny. The smugglers were arrested and brought back with the animals and opium to the Inspector's head-quarters. The

total quantity of opium seized was 7 Bengal maunds and 36 seers. The accused were convicted and sentenced to undergo imprisonment for terms varying from 5 to 12 months and to pay fines from Rs. 15 to Rs. 75.

(2) On the 24th March 1914, the Excise Inspector, Godhra táluka, arrested one Bhanjara, in a village of that táluka, with 15 lbs. and 28¾ tolas of Málwa opium in his possession. The opium was found outside the house of the accused, in a field in one portion of which grass about three feet high was growing. The accused was convicted and sentenced to suffer two months' rigorous imprisonment and to pay a fine of Rs. 50 or, in default, to undergo further rigorous imprisonment for one month.

(3) The Excise Sub-Inspector, Málpur Range, in the Mahi Kántha Agency, received information that Bhanjaras of the Tandas of Lálpur, Bamani, Prantvel and Rámpur were in the habit of importing opium in large quantities from Málwa and that most of this opium found its way into the surrounding British territory. In the beginning it was arranged to bring off selling cases in the villages mentioned. Having effected a sufficient number of test purchases, it was arranged that further purchases should be made in all the four villages on one and the same day, so that the offenders might be caught in the act of selling opium in their possession. To avoid suspicion, the Assistant Collector with a party of men proceeded, *viâ* Kapadwanj and Balasinor, to the village of Bamani where they succeeded in arresting two persons, one in the acting of selling and for the possession of 18 lbs. and 10 tolas of opium and the other for possessing 4 lbs. and 29 tolas. Three other persons were also arrested and the total quantity of opium seized was 37 lbs. and 33 tolas. Of the five men who were prosecuted, two were convicted and sentenced to undergo rigorous imprisonment for three months for each offence and to pay a fine of Rs. 200 or, in default, to undergo further rigorous imprisonment for two months, one was discharged for want of evidence, one was fined Rs. 20 and the remaining one was sentenced to pay a fine of Rs. 50 or, in default, to suffer one month's simple imprisonment.

Excise Intelligence Bureau.

66. The Excise Intelligence Bureau, which is in the immediate charge of a Superintendent and is directly supervised by the Commissioner, was established on the 1st March 1913, and the year under report was, therefore, the first year of its existence. A weekly Excise Supplement to the Police Gazette, which contains important and interesting information regarding offences against the Excise laws and the methods and movements of smugglers, has been published regularly and supplied to about 500 officers all over India. An Excise Museum has been started and now contains specimens of the various articles with which the Excise administration has to deal. History sheets of important persons dealing illicitly in cocaine and opium in the Presidency have been prepared and will shortly be published for the information and guidance of Excise officers. The detection of Excise cases and the infliction of punishments by Magistrates on offenders against the Excise laws throughout the Presidency were carefully watched by means of monthly returns which receive detailed scrutiny in the Bureau. Preliminary reports of important Excise cases detected by the Excise, Police, Salt and Customs officers are submitted to the Bureau immediately after the cases occur, so that the Commissioner is now in a better position than before to know how the preventive work of the department is proceeding and to exercise control over the large establishment under his orders. Steps have been taken to follow the suggestions made by Mr. Comber in the memorandum circulated by him to Superintendents in charge of Bureaux.

The working of the Bureau during the year has been very satisfactory, and I am of opinion that this institution will prove distinctly helpful to the Excise Department. With the Weekly Supplement I am already issuing photographs of the more important persons convicted of cocaine and opium offences, and I propose shortly to have an Inspector trained in the methods of the Police Finger Print Bureau, so that we shall ourselves be able to record and deal with the finger prints of offenders. An Inspector has recently been deputed to collect information regarding the facilities which now exist for the illicit importation of opium into Gujarát and has submitted some interesting and useful reports, and it is my intention, from time to time and as occasion arises, to utilise the services of selected Excise

officers working under the guidance of the Bureau to make special investigations into matters and movements relating to dealings in articles of contraband.

CHAPTER X.—GENERAL SUMMARY.

67. The main feature of the administration of the year under report is the continued rise in the Excise revenue accompanied by a falling-off in consumption. The efficiency of the Department has been appreciably increased by the constitution of a Distillery Branch of the Establishment under the supervision of the Assistant Commissioner of Excise who is, ordinarily, a trained officer recruited in England, and conversant with British methods of Distillery control. During the year active measures have been taken in the direction of abolishing the manufacture of toddy spirit for consumption in and around Bombay and for inaugurating the substitution of mhowra spirit for toddy spirit in the coast districts of Ratnágiri and Kánara. Further reductions have taken place in the number of shops. The campaign against strong liquor has been continued and there are now throughout the Presidency a considerable number of shops formerly selling spirit of 25° U. P. strength at which liquor of 60° U. P. only is on sale. The monopoly for the supply of opium to the Surat district was abolished at the beginning of the year under report and this system in connection with opium has now, with the more recent abolition of the corresponding monopolies in the other districts of Gujarát, disappeared altogether from the Presidency.

The minimum guarantee system which is universally condemned, save, apparently, in some of the Native States adjacent to this Presidency, but which still persisted in respect of both country spirit and toddy in certain small areas, has now been abolished entirely. The limit of possession of opium has been considerably reduced and the possession of cocaine in the smallest quantity even is illegal without a license for sale or a medical prescription. There were some large seizures of cocaine in Bombay and elsewhere and the deterrent punishments inflicted by Magistrates in Bombay have gone a considerable way to lessen the extent to which cocaine was being sold in the streets of that city. The establishment, during the year under report, of an Excise Intelligence Bureau which furnishes every week confidential information regarding Excise offences and offenders and in which are compiled and scrutinized the statistics relating to Excise crime, is a measure which should prove most useful to the Department.

I have the honour to be,
Sir,
Your most obedient servant,
H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX A.

Country liquor supply prices.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates. 25° U. P. per gallon.	Sanctioned supply rates. 60° U. P. per gallon.
				Rs. a. p.	Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse.	0 13 9	0 7 0
Kaira ...			Anand bonded warehouse.	0 13 6	0 7 0 (40° U.P.) 0 10 9 (60° U.P.)
Panch Mahals ...			Godhra distillery ...	0 11 9	0 7 0
Broach ...			Broach bonded warehouse.	0 13 6	0 7 0
Surat ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Surat.	Surat distillery ... Bulsár bonded warehouse. Bárdoli bonded warehouse.	0 13 0	0 7 0
Dángs ...	Do. ...	Ahwa distillery ...	Ahwa distillery ...	0 10 0	0 5 0
Thána.					
Sálsette Táluka ...	Messrs. Ruttonsha Framjee and Bejonjee Maneckjee and Co.	Uran Distilleries (Mhowra spirit).	Thána bonded warehouse.	0 12 11	0 7 6
				4 0 2 (a)	2 0 2 (Toddy spirit) (a).
Bassein do. ...	Messrs. Sorabji Hormasji Broacha and Co.	Dadar Distillery (Toddy spirit).	Bassein bonded warehouse.	0 13 1	0 7 7
Máhim do. ...			Máhim bonded warehouse.	4 0 2 (a)	2 0 2 (Toddy spirit) (a).
Kolába.					
The whole of the district except Karjat and Panvel talukas.	Messrs. Hormusji Maneckji and Dorabji Dossabhoy Bhiwandiwalla and Co.	Uran Distilleries ...	Mahád bonded warehouse. Alibág do. ... Roha do. ... Pen do. ...	0 13 7	0 7 6
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa, near Poona.	Mundhwa distillery. Ahmednagar bonded warehouse. Sátára bonded warehouse. Sholápur bonded warehouse.	0 12 6	0 6 3
Ahmednagar ...					
Sátára ...					
Sholápur ...					
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse. Málegaon bonded warehouse. Dhulia distillery ... Nandurbár bonded warehouse. Dhulia distillery ... Jalgaon bonded warehouse.	0 11 6	0 6 0
West Khándesh ...					
East Khándesh ...					
Kánara (above-ghát) ...	Mr. Burjorji Manekji Patel.	Government Central distillery at Belgaum.	Sirsi bonded warehouse.	0 13 6	0 8 0
Belgaum ...			Belgaum distillery.		
Dhárwár ...		Government Central distillery at Dhárwár.	Dhárwár distillery. Gadag bonded warehouse. Háveri bonded warehouse.	0 13 6	0 8 0
Bijápur ...			Bijápur bonded warehouse.		

(a) Inclusive of tree-tax incidence.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country liquor shops closed during 1913-14.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad ...	Ahmedabad Municipality ...	...	2	3	...	5
2	Kaira ...	.....	...	...	1	...	1
3	Panch Mahals ...	Godhra Municipality ...	...	...	...	1	1
4	Broach ...	1. Broach Municipality ...	...	7	(h) ...	...	7
		2. Ankleshwar Táluka ...	...				
		3. Hansot do. ...	...				
5	Surat ...	1. Surat Municipality ...	...	1	(k) ...	...	1
		2. Chorási Táluka ...	...				
		2. Ránder Municipality ...	...				
		3. Olpád Táluka ...	...				
		4. Bárdoli Táluka including Válod.	...				
		5. Jaláipur Táluka ...	...				
		6. Chikhli do. ...	...				
		7. Bulsár do. ...	...				
		8. Párdi do. ...	...				
		9. Mándvi do. ...	...				
6	Thána ...	1. Bandra Municipality ...	...	27	...	...	27
		2. Thána do. ...	...				
		3. Sálsettte Táluka ...	...				
		4. Bassein do. ...	...				
		5. Máhim do. ...	...				
		6. Dáhánu Táluka and Umbargaon Petha.	...				
		7. Kalyán Táluka ...	...				
		8. Bhiwndi do. ...	...				
		9. Murbád do. ...	...				
		10. Sháhpur do. ...	...				
		11. Váda do. (excluding Mokhada Petha).	...				
7	Bombay ...	One Committee for each of the seven Municipal Wards.	...	...	...	4	4
8	Kolába ...	1. Alibág Táluka ...	...	9	...	1	10
		2. Pen do. ...	...				
		3. Panwel do. ...	...				
		4. Karjat do. ...	...				
		5. Roha do. ...	...				
9	Ratnágiri ...	Ratnágiri town ...	...	3	...	...	3
10	Kánara ...	.....	...	...	14	...	14
11	Dhárwár ...	1. Dhárwár Municipality ...	...	...	...	...	...
		2. Hubli do. ...	...				
		2. Gadag do. ...	...				
12	Belgaum ...	Belgaum City and Cantonment Municipality.	...	...	...	...	...
13	Bijápur ...	Bijápur Municipality ...	...	10	...	...	10
14	Sholápur ...	Sholápur do. ...	...	...	...	...	...
15	Sátára ...	Satára do. ...	1	...	...	...	1
16	Poona ...	1. Poona City Municipality...	...	...	...	...	...
		2. Poona Cantonment and Suburban Municipality...	...				

(h) Three shops shown as closed for want

(k) One shop was closed for want of bid in 1912-13 but was

B.

Details as to meetings of Committees in 1913-14.					Hours for sale at shops during 1913-14.			
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given Wholly.	Number of recommendations to which effect given Partly.	Number of recommendations to which effect not given.	Opening.	Closing.	Remarks.
4					5		6
					A. m.	P. m.	
1	2	2	...	...	9 0	8 30	
...	...	...	...	...	9 0	9 0	
...	...	...	...	...	9 0	9 0	
						(a) 8 0	(a) For Godhra town only.
1	2	2	...	...			
1	5	4	...	*1	9 0	9 0	* Inquiry is in progress.
2	8	8	...	...			
2	3	3	...	...			
2	2	1	1	...			
3	4	3	...	1			
2	2	1	...	1	9 0	9 0	
2	2	...	...	2		(b) 8 0	(b) For Surat City only.
2	2	1	...	1			
1	1	...	1	...			
1	1	1	...	...			
2	7	4	...	3			
2	3	1	...	2			
1	2	1	...	(f) 1			(f) In this case effect is to be given from 1st April 1915.
1	10	10	...	...			
1	10	10	...	...			
1	5	5	...	...			
1	9	9	...	...	9 0	9 0	
1	7	6	...	1			
1	5	5	...	...			
1	1	1	...	...			
1	3	1	...	2			
1	2	2	...	...			
7	5	4	...	(l) 1	9 30	9 30	(l) In this case although the Committee recommended the opening of a shop it was refused by the Collector.
1	4	3	...	1			
2	2	1	...	1			
2	1	1	...	...	9 0	9 0	
3	3	1	2	...			
2	2	1	...	1			
1	...	...	...	...	9 0	9 0	
...	...	...	...	...	9 0	9 0	
...	...	...	...	...			
...	...	...	...	...	9 0	9 0	
...	...	...	...	...		(c) 8 30	(c) For the towns of Hubli, Dhárwár and Gadag.
1	1	1	...	...	9 0	9 0	
...	...	...	...	...	9 0	9 0	
2	1	1	...	...	9 0	9 0	
						(d) 8 0	(d) For Sholápur City only.
4	3	3	...	...	9 0	9 0	
...	...	...	...	...	9 0	9 0	
...	...	...	...	...		(e) 8 30	(e) For Poona City and Cantonment only.

of bid in 1912-13 were closed permanently.

not shown in Appendix B to that year's report.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country liquor shops closed during 1913-14.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingar Municipality.	...	...	...	...	...
18	Nasik ...	1. Násik Municipality ...	...	...	...	...	...
		2. Málegaon do. ...	...				
19	West Khándesh	1. Dhulia Municipality ...	...	4	...	...	4
		2. Nandurbár Táluka ...	...				
		3. Sakri do. ...	...				
		4. Táloda do. ...	...				
		5. Shábáda do. ...	...				
		6. Shirpur do. ...	...				
		7. Navápur Petha ...	...				
20	East Khándesh ...	.....	...	9	...	...	9
		Total ...	1	72	18	6	97

Note.—The hours shown in

B—*continued.*

Details as to meetings of Committees in 1913-14.					Hours for sale at shop during 1913-14.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given		to which effect not given.	Opening.	Closing.	
		Wholly.	Partly.				
4					5		6
1	1	...	...	1	9 0	9 0 (f) 8 0	(f) For Ahmednagar City and Cantonment only.
...	...	...	...	...	9 0	9 0	
...	...	...	...	...		(g) 8 30	(g) For Nágar town only.
1	1	...	...	1			
2	4	4	...	...			
1	3	3	...	...			
2	2	2	...	...	9 0	9 0	
2	1	1	...	...			
1	1	1	...	...			
3	2	2	...	...			
...	...	...	...	...	9 0	9 0	
...	...	...	...	...	.....	...	

column 5 are for the whole district.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX C.

Statement showing for each British district of the Bombay Presidency excluding Bombay City the consumption of country spirit in urban and rural areas during the year 1913-1914.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i. e.* districts excluding columns 3 to 6).		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6	7	8	9
				Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad ...	3	251,239	54,060	10·3	576,570	26,027	2·2
2	Kaira ...	5	75,921	13,533	8·6	615,823	11,302	0·9
3	Panch Mahals ...	1	22,144	7,593	16·5	300,551	62,046	9·9
4	Broach ...	2	54,747	37,519	32·9	251,970	30,394	5·7
5	Surat ...	3	141,529	72,430	24·6	512,580	2,00,479	18·8
6	Thána ...	5	80,850	59,84	41·4	801,459	2,53,591	15·2
7	Kolába ...	1	3,467	3,402	47·1	590,699	1,14,503	9·3
8	Ratnágiri ...	4	66,928	18,941	13·6	1,136,710	60,424	2·6
9	Kánara ...	2	28,502	8,086	13·6	402,046	35,604	4·2
10	Dhárwár ...	4	133,089	59,266	21·4	892,916	61,910	3·3
11	Belgaum ...	3	67,251	32,178	22·9	876,569	41,327	2·3
12	Bijápur ...	4	70,391	10,683	7·3	792,582	24,315	1·5
13	Sholápur ...	3	107,992	27,215	12·1	660,338	7,190	0·5
14	Sátára ...	3	41,569	15,397	17·8	1,039,709	25,661	1·2
15	Poona ...	3	183,074	95,535	25·0	888,438	32,626	1·8
16	Ahmednagar ...	2	48,147	20,543	20·5	897,158	6,158	0·3
17	Násik ...	3	69,280	33,108	22·9	835,759	74,799	4·3
18	West Khándesh ...	2	42,639	19,432	21·9	538,084	1,51,658	13·5
19	East Khándesh ...	8	122,380	33,392	13·1	912,506	1,40,422	7·4
	Total ...	61	1,611,139	6,32,162	18·8	13,522,467	13,60,434	4·8

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX D.

Statement showing (1) the consumption of country spirit in proof gallons; (2) the rate of consumption per head of A'bkári management; (4) the actual realisations on account of still-head duty, license fees, etc.; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1913-14

1.	2	3	4	5		6		7	8		
				(n) Consumption of country spirit in terms of proof.				Minimum revenue guaranteed in monopoly districts, including Native States attached to them for A'bkári management.	Actual realisations.		
				1913-14.		Average of previous 5 years.					
Serial No.	District.	Area.	Population.	Total.	Rate per head of population.	Total.	Rate per head of population.		Still-head duty.	Deficiency.	Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	827,309	80,087	4·6	77,109	4·5	.....	3,75,052 *32,542*	...	3,75,052 *32,542*
2	Kaira	1,595	691,744	24,835	1·7	19,210	1·2	.....	74,835 *2,900*	...	74,835 *2,900*
3	Panch Mahals	1,606	322,695	69,639	10·3	55,939	8·3	(k) 30,000	1,32,955 *83,610*	...	1,32,955 *83,610*
4	Broach	1,467	306,717	67,913	10·6	65,705	10·2	.....	3,38,242	...	3,38,242
5	Surat	1,653	654,109	272,909	20·03	277,708	20·3	.....	11,40,684 *28,380*	...	11,40,684 *28,380*
6	Thána	3,573	882,309	323,440	17·6	323,617	17·6	.....	16,43,482 *49,448*	...	16,43,482 *49,448*
7	Bombay	22	979,445	463,984	22·7	482,699	23·7	.....	32,37,498	...	32,37,498
8	Kolába	2,131	594,166	117,905	9·5	134,633	10·8	.....	5,88,157 *19,086*	...	5,88,157 *19,086*
9	Ratnágiri	3,998	1,203,638	79,365	3·2	96,002	3·8	(l) 95,093	3,00,550	...	3,00,550
10	Kánara ... Below-ghát	1,306	430,548	20,180	4·6	22,549	4·8	(m) 17,917	44,979	...	44,979
	Kánara ... Above-ghát	2,639		23,510		20,648		... ...	1,38,707	...	1,38,707
11	Dhárwár	4,602	1,026,065	121,176	5·7	96,660	4·5	.....	7,26,225 *63,724*	...	7,26,225 *63,724*
12	Belgaum	4,649	943,820	73,505	3·7	60,829	3·09	.....	4,75,890 *84,613*	...	4,75,890 *84,613*
13	Bijápur	5,669	862,973	34,998	1·9	34,183	1·9	.....	2,10,584 *4,869*	...	2,10,584 *4,869*
14	Sholápur	4,541	768,330	34,405	2·1	40,997	2·5	.....	2,42,092 *15,078*	...	2,42,092 *15,078*
15	Sátára	4,825	1,081,278	41,058	1·8	35,465	1·5	.....	2,45,832 *64,521*	...	2,45,832 *64,521*
16	Poona	5,349	1,071,512	128,161	5·7	121,781	5·4	.....	8,65,105 *27,459*	...	8,65,105 *27,459*
17	Ahmednagar	6,586	945,305	26,701	1·4	28,728	1·5	.....	1,61,263	...	1,61,263
18	Násik	5,850	905,039	107,907	5·7	105,904	5·6	.....	5,25,261	...	5,25,261
19	West Khándesh	10,041	580,723	171,090	14·1	177,704	14·6	.....	6,37,209 *70,408*	...	6,37,209 *70,408*
20	East Khándesh		1,034,886	173,814	8·06	186,821	8·7	.....	8,38,015	...	8,38,015
	Total for Districts ...	75,918	16,113,051	2,456,582	7·3	2,464,891	7·3	1,43,010	1,29,42,617 5,46,638	...	1,29,42,617 5,46,638

(k) Guarantee for Sankheda Mewás, which is attached to the Panch Mahals for Abkári management.

9			10		11		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling prices per gallon.		
					Mhowra or Molasses Spirit.		
License fees.	Other receipts.	Total.	1913-14.	Average of previous 5 years.	25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
32,258	284	32,542	4,07,591	3,84,199	5 4 (*a*) 3 0 (*a-1*) 4 8 (*a-2*) 3 12 (*a-3*) 2 4 (*a-4*)	2 10 (*a*) 1 8 (*a-1*) 2 4 (*a-2*) 1 2 (*a-4*)	... 2 4 (*a-3*) (45° *u. p.*)
			32,542	*4,076*			
6,931	...	6,931	81,766	59,152	3 12 (*b*)	1 14 (*b*)	2-4 (*b-2*)
196		*196*	*3,096*	*6,935*	3 0 (*b-1*)	1 8 (*b-1*)	3-0 (*b-3*)
21,587	88	21,675	1,54,630	1,09,995	3 0 (*c*)	1 8 (*c*)	
420		*420*	*84,030*	*50,038*	2 10 (*c-1*)	1 5 (*c-1*)	...
34,674	360	35,034	3,73,276	3,33,724	5 4	2 10	...
1,32,280	177	1,32,457	12,73,141	11,23,145	5 4 (*d*) 4 8 (*d-1*) 3 12 (*d-2*) 3 0 (*d-3*)	2 10 (*d*) 2 4 (*d-1*) 1 14 (*d-2*) 1 8 (*d-3*)	...
2,845		*2,845*	*81,225*	*19,933*			
93,645	...	93,645	17,37,127	13,92,445	6 0 (*e*) 5 4 (*e-1*) 4 8 (*e-2*)	3 0 (*e*) 2 10 (*e-1*) 2 4 (*e-2*)	...
			49,448	*37,370*			
6,09,551	78	6,09,629	38,47,127	34,67,050	.....	.....	..
57,625	...	57,625	6,45,782	5,57,806	5 4	2 10	...
804		*804*	*19,890*	*15,379*			
...	3,673	3,673	3,04,223	1,74,695	4 8	2 4	...
...	646	646	45,625	26,771	3 12	.....	3 0
6,928	180	7,108	1,45,815	1,12,018	6 0	3 0	...
47,302	1,146	48,448	7,74,673	5,59,780	6 0	3 0	...
1,980		*1,980*	*65,704*	*43,[illegible]*			
33,517	1,313	34,830	5,10,720	3,81,283	6 12 (*f*) 6 0 (*f-1*)	3 6 (*f*) 3 0 (*f-1*)	...
3,145		*3,145*	*87,758*	*70,094*			
15,411	...	15,411	2,25,995	1,86,076	6 0	3 0	...
283		*283*	*5,152*	*4,724*			
28,318	...	28,318	2,70,410	2,44,352	6 12	3 6	...
1,275		*1,276*	*16,353*	*12,989*			
18,860	...	18,860	2,64,692	2,08,374	6 0	3 0	...
2,985		*2,985*	*67,506*	*45,047*			
73,807	171	73,978	9,39,083	8,76,248	6 12 (*g*) 6 0 (*g-1*)	3 6 (*g*) 3 0 (*g-1*)	...
920		*920*	*28,379*	*15,790*			
14,927	...	14,927	1,76,190	1,69,395	6 0	3 0	...
58,315	...	58,315	5,83,576	4,94,647	6 0 (*h*) 3 0 (*h-1*) 5 4 (*h-2*)	3 0 (*h*) 1 14 (*h-1*) 2 10 (*h-2*)	...
1,09,611	10,648	1,20,259	7,57,468	6,94,637	5 4 (*i*) 3 0 (*i-1*)	2 10 (*i*) 1 14 (*i-1*)	...
6,450		*6,450*	*77,158*	*62,466*			
1,70,955	750	1,71,705	10,09,720	9,33,907	6 0 (*j*) 5 4 (*j-1*)	3 0 (*j*) 2 10 (*j-1*)	...
15,66,502	19,514	15,86,016	1,45,28,633	1,24,89,699	.....	.....	...
21,303		*21,303*	*5,67,941*	*3,87,399*	.....	.....	

Maximum selling prices per gallon.			Incidence per 1914-15.			
Toddy Spirit.			Still-head duty.	Licence fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	...	4 10 11	0 6 5	0 0 1	5 1 5
.....	.....	...	3 0 3	0 4 6	.....	3 4 9
.....	.....	...	1 14 7	0 4 11	....	2 3 6
.....	.....	...	4 15 8	0 8 2	0 0 1	5 7 11
.....	.....	...	4 2 2	0 7 9	0 0 1	4 10 0
8 0 (*e-3*) 7 4 (*e-4*)	4 0 (*e-3*) 3 12 (*e-4*)	...	5 1 4	0 4 8	.....	5 6 0
.....	.....	...	6 15 8	1 5 0	.....	8 4 8
.....	.....	...	4 13 11	0 7 10	.....	5 5 9
5 4	2 10	...	3 12 7	...	0 0 9	3 13 4
4 8	.....	3 12	2 3 8	...	0 0 6	2 4 2
.....	.....	...	5 14 5	0 4 9	0 0 1	6 3 3
.....	.....	...	5 15 11	0 6 3	0 0 2	6 6 4
.....	.....	...	6 7 7	0 7 4	0 0 3	6 15 2
.....	.....	...	6 0 3	0 7 1	.....	6 7 4
.....	.....	...	7 0 7	0 13 2	.....	7 13 9
.....	.....	...	5 15 9	0 7 4	.....	6 7 1
.....	.....	...	6 12 0	0 9 3	.....	7 5 3
.....	.....	...	6 0 8	0 8 11	.....	6 9 7
.....	.....	...	4 13 10	0 8 8	.....	5 6 6
.....	.....	...	3 11 7	0 10 3	0 0 11	4 6 9
.....	.....	...	4 13 2	0 15 9	.....	5 12 11
.....	.....	...	5 4 4	0 10 2	0 0 2	5 14 8

(*l*) Including drawback on account of tree-tax is Rs. 1,30,000.
(*m*) Including drawback on account of tree-tax is Rs. 30,000.
(*n*) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries, depôts and bonded warehouses.

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mhowra and Toddy spirit; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13				14
proof gallon of				
Average of previous 5 years.				Remarks.
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
4 6 3	0 8 10	0 1 0	5 0 1	(*a*) Ahmedabad City, Cantonment and 10 miles round.
				(*a-1*) Parántij Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
				(*a-2*) Rest of the district.
2 9 4	0 8 0	...	3 1 4	(*a-3*) Deesa Cantonment.
				(*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Idár, Dánta and Pol and those mentioned under (*a-1*), (*b*) and (*b-1*).
1 6 8	0 8 9	0 0 2	1 15 3	(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Bhadarwa, Umetha and Dodka Mewás States in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency.
4 5 4	0 12 5	0 0 1	5 1 10	(*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency, Khadal Táluka and Pandu Mewás.
				(*b-2*) Kapadvanj Táluka.
3 7 9	0 8 11	...	4 0 8	(*b-3*) Mátar and Anand Tálukas.
				(*c*) Whole of the district and Sankheda Mewás.
				(*c-1*) Pálásinor State in the Rewakántha Agency.
4 3 0	0 1 10	...	4 4 10	(*d*) Surat City and 5 miles round and Chorási and Olpád Tálukas and western part of Bulsár Táluka.
				(*d-1*) Jalálpur Táluka and western part of Bárdoli, Mándvi and Chikhli Tálukas and Párdi Táluka and eastern part of Bulsár and Mándvi Tálukas.
5 15 2	1 4 6	...	7 3 8	(*d-2*) The eastern part of Bárdoli and Chikhli Tálukas.
4 1 4	0 0 11	...	4 2 3	(*d-3*) The Dángs.
				(*e*) Sálsette Táluka and Bassein Town.
1 12 10	...	0 0 8	1 13 6	(*e-1*) Rest of Bassein Táluka and rest of the district except Umbergaon Petha.
				(*e-2*) Umbergaon Petha.
1 2 5	...	0 0 5	1 2 10	(*e-3*) Sálsette Táluka and Bassein Town.
				(*e-4*) Rest of the Bassein Táluka.
4 13 10	0 8 5	...	5 6 3	
5 3 2	0 7 9	0 1 2	5 12 1	(*f*) Belgaum City, Cantonment and 10 miles round.
5 10 7	0 8 4	0 0 11	6 3 10	(*f-1*) Rest of the district.
4 15 1	0 7 8	0 0 1	5 6 5	
				(*g*) Poona City, Cantonment and 10 miles round.
5 2 9	0 11 10	...	5 14 7	(*g-1*) Rest of the district.
5 5 0	0 9 0	0 0 1	5 14 1	(*h*) Násik City.
				(*h-1*) Peint Táluka.
5 14 11	1 2 11	0 0 8	7 2 6	(*h-2*) Rest of the district.
5 4 5	0 9 11	0 0 2	5 14 6	
				(*i*) Whole of the district except Navápur Petha.
3 13 9	0 13 1	...	4 10 10	(*i-1*) Navápur Petha.
3 0 4	0 13 4	0 0 9	3 14 5	(*j*) Bhusaval Town.
3 15 7	0 15 11	0 0 7	5 0 1	(*j-1*) Rest of the district.
4 5 11	0 10 9	0 0 8	5 0 11	

Note.—Figures in italics in columns 8, 9, and 10 are for the Native States attached to British Districts for A'bkári management.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

1	2	3	4		5		6	7	8	
			Consumption of Country spirit in terms of proof.						Total realisations.	
Serial No.	Towns.	Population	1913-1914.		Average of previous 5 years.		Actual realisations still-head duty (a).	License fees (b).	1913-14.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	216,777	50,563	11·2	49,000	10·8	2,52,840	20,890	2,73,730	2,72,127
2	Broach City	43,403	23,045	32·1	27,909	30·9	1,43,254	17,025	1,60,279	1,47,691
3	Surat City	114,868	52,880	22·1	52,684	22·0	2,64,071	37,080	3,01,151	2,78,345
	Thána District.									
4	Thána Town	15,591	17,335	53·4	16,359	50·4	90,637	5,415	96,052	82,572
5	Bándra do.	24,286	23,399	46·2	23,393	46·2	1,22,321	7,415	1,29,736	1,18,516
6	Coorla do.	15,081	9,863	31·4	8,234	26·2	51,470	3,045	54,515	43,753
7	Bassein do.	9,598	10,235	51·2	10,485	52·4	52,523	2,930	55,453	51,575
	Kolába District.									
8	Panvel Town	6,757	7,464	53·0	7,397	53·5	32,673	.....	32,673	31,897
9	Alibág do.	3,467	3,402	47·1	3,458	47·8	14,810	1,161	16,051	14,995
	Dhárwár District.									
10	Dhárwár City	30,289	11,098	17·6	11,188	17·7	66,591	5,870	72,491	62,113
11	Hubli Town	61,447	32,446	25·3	31,633	24·7	1,94,694	18,630	2,13,324	2,06,435
12	Belgaum City and Cantonment	42,623	27,378	30·8	29,057	32·7	1,01,643	23,495	2,25,138	1,80,737
13	Sholápur City, Cantonment and places within ten miles round.	105,575	20,295	9·2	23,910	10·9	1,41,997	18,100	1,60,097	1,50,744
14	Sátára City and Cantonment	19,145	10,570	26·5	10,293	25·8	63,423	7,632	71,055	58,807
15	Poona City and Cantonment	158,856	93,280	28·2	94,212	28·5	6,53,662	58,010	7,11,672	6,92,113
16	Ahmednagar City and Cantonment ...	42,940	18,347	20·5	21,180	26·0	1,10,083	11,925	1,22,008	1,23,833
17	Násik City	33,463	12,130	17·3	12,633	18·0	72,772	4,020	76,792	68,903
	West Khándesh.									
18	Dhulia Town	30,800	12,231	20·6	12,028	18·7	63,273	9,200	72,473	64,502
	East Khándesh.									
19	Jalgaon Town	17,867	5,404	14·5	6,585	17·7	25,969	7,120	33,089	36,587
20	Bhusával do.	18,312	6,351	16·6	121,61	42·4	36,828	10,120	46,948	64,097
	Total for Towns ...	1,013,190	484,810	23·0	463,804	22·0	26,15,614	2,89,983	29,14, 97	27,25,971

1	2	9		10			11			12
		Maximum selling prices of Mhowra or Molasses spirit per gallon.		Incidence per proof gallon of						
				1913-14.			Average of previous 5 years.			
Serial No.	Towns.	25° U. P.	60° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	Remarks.
		Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment	5 4 0	2 10 0	5 0 0	0 6 7	5 6 7	4 9 7	0 9 4	5 2 11	
2	Broach City	5 4 0	2 10 0	4 14 11	0 9 4	5 8 3	4 7 3	0 13 6	5 4 9	
3	Surat City	5 4 0	2 10 0	4 15 11	0 11 3	5 11 2	4 8 6	0 12 2	5 4 8	
	Thána District.									
4	Thána Town	6 0 0	3 0 0	5 3 8	0 5 0	5 8 8	4 13 11	...	4 13 11	
5	Bándra do.	8 0 0 (c)	4 0 0 (c)	5 3 7	0 5 1	5 8 8	4 12 3	...	4 12 3	
6	Coorla do.	...	...	5 3 6	0 4 11	5 8 5	4 13 6	...	4 13 6	
7	Bassein do.	...	...	5 2 1	0 4 6	5 6 7	4 11 9	...	4 11 9	
	Kolába District.									
8	Panvel Town	5 4 0	2 10 0	4 6 0	...	4 6 0	4 5 0	...	4 5 0	
9	Alibág do.	...	...	4 6 0	0 5 6	4 11 6	4 4 10	...	4 4 10	
	Dhárwár District.									
10	Dhárwár City	6 0 0	3 0 0	6 0 0	0 8 6	6 8 6	5 0 0	0 9 4	5 9 4	
11	Hubli Town	...	...	6 0 0	0 9 2	6 9 2	5 3 4	0 8 2	5 11 6	
12	Belgaum City and Cantonment	6 12 0	3 6 0	7 0 0	0 13 9	7 13 9	5 7 2	0 8 11	6 0 1	
13	Sholápur City, Cantonment and places within ten miles round.	6 12 0	3 6 0	7 0 0	0 14 3	7 14 3	5 5 9	0 12 6	6 2 3	
14	Sátára City and Cantonment ...	6 0 0	3 0 0	6 0 0	0 11 7	6 11 7	5 2 8	0 8 3	5 10 11	
15	Poona City and Cantonment ..	6 12 0	3 6 0	7 0 0	0 9 11	7 9 11	5 13 11	1 6 0	7 3 11	
16	Ahmednagar City and Cantonment.	6 0 0	3 0 0	6 0 0	0 10 5	6 10 5	5 2 8	0 11 4	5 14 0	
17	Násik City	6 0 0	3 0 0	5 15 11	0 5 4	6 5 3	4 11 1	0 11 7	5 6 8	
	West Khándesh.									
18	Dhulia Town	5 4 0	2 10 0	4 12 6	0 11 2	5 7 8	4 4 1	1 3 7	5 7 8	
	East Khándesh.									
19	Jalgaon Town	5 4 0	2 10 0	4 12 11	1 5 1	6 2 0	4 4 3	1 5 7	5 9 10	
20	Bhusával do.	6 0 0	3 0 0	5 12 9	1 9 6	7 6 3	4 5 1	0 15 8	5 4 9	
	Total for Town ..	...	...	5 7 4	...	...	4 15 6	...	...	

(a) Figures in this column represent duty on liquor actually consumed.

(b) Figures in this column represent fees actually bid for shops at auction.

(c) This is rate of maximum selling price on toddy spirit.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

STATEMENT E.

Statement showing (1) the rates of tree-tax ; (2) the maximum selling prices per gallon of toddy sold (a) at booths and sale at shops and (d) for hawking ; (4) the number of trees licensed to be tapped for raw toddy ; British District of the Presidency

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		1913-14.						
						Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	...	3	...	3	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	27	...	...	...	27	...	27
3	Panch Mahals	.....	0 4 0	.....	.....	4,843	...	...	...	4,843	...	11,240
4	Broach	5 8 0	2 8 0	0 8 0	0 8 0	12	42	9	...	63	...	1,400
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	(b) ..... (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0	11,599	248	209	...	12,056	...	1,021
6	Thána	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 3 0 0 2 0 0 3 0	0 4 0 0 3 0 0 4 0	26	562	224	2	814	272	7,256
7	Bombay	12 0 0	6 0 0	0 9 0	.....	1	110	90	80	281	...	...
8	Kolába	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	0 4 0	3	68	23	...	94	400	614
9	Ratnágiri	8 0 0	3 0 0	0 4 6	0 4 6	...	541	82	...	623	13,850	...
10	Kánara — Below-ghát	8 0 0	3 0 0	0 6 0	0 6 0	B. G. 149	48	...	197	3,895	...	
	Kánara — Above-ghát			0 6 0	0 6 0	A. G. 17	28	...	45	...	...	
11	Dhárwár	6 0 0	3 0 0	0 6 0	0 6 0	...	19	129	...	148	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	0 6 0	...	15	81	...	96	...	...
13	Bijápur	6 0 0	3 0 0	0 6 0	0 6 0	...	14	105	...	119	...	...
14	Sholápur	6 0 0	3 0 0	0 6 0	0 6 0	...	9	13	...	22	...	...
15	Sátára	6 0 0	2 0 0	0 9 0	0 9 0	54	...	4	...	58	...	8
16	Poona	6 0 0	3 0 0	0 6 0	0 6 0	5	25	28	5	63	1	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	0 6 0	...	1	5	...	6	...	...
18	Násik	6 0 0	2 0 0	0 9 0	0 9 0	...	12	9	...	21	...	...
19	West Khándesh	6 0 0	0 0	0 9 0	0 9 0	...	3	5	...	8	...	...
20	East Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	3	2	...	5	...	...
	Total	.....	.....	.....	.....	16,570	1,838	1,097	87	19,592	18,418	21,566

Note.—The number of licenses issued fo ... ive State

* *For* 21,09,469 *read* 23,18 651;
† *For* 75,90,829 *read* 75,73,394.
(*aa*) *For* 16,491 *read* 14,569.

E.

(b) at shops ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1913-14.

1912-13.												
Licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
200	200	Gallons. 7,940	...	1	7	1	9	...	...	100	100	Gallons. 9,768	
...	27	.....	24	...	...	...	24	...	24	...	24	.....	(a) Kaira District and Doroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District.
...	11,240	.....	6,245	4	...	...	6,249	...	9,910	95	10,005	3,265	
1,617	3,047	81,070	7	50	8	...	65	...	1,150	1,175	2,325	78,274	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages.
1,47,283	1,48,800	2,055,860	10,030	273	297	...	10,610	50	1,502	1,31,350	1,35,902	2,109,409*	(g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka, (j) Dangs. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi, and Bulsár East for Kaliparaj. (k-1) Bulsar West for Kaliparaj.
35,597	43,125	1,060,954	12	575	176		763	406	7,633	33,069	41,108	1,482,726	(l) Sálsette and Bassein Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
...	...	.....	1	110	90	80	281	...	...	...	...	.....	
632	1,006	84,410	2	63	24	...	89	422	503	715	1,640	82,256	(q) Panvel and bagayat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
44	13,904	1,116,441	...	404	85	...	579	13,707	...	...	13,707	979,872	
3	3,507	321,074	...	110	38	...	157	3,336	...	7	3,343	246,739	
2,987	2,987	57,596	...	10	28	...	47	...	...	3,046	3,046	50,634	
26,937	26,037	748,896	...	28	131	...	159	...	...	25,049 (aa)	25,049 (aa)	548,934 (cc)	
17,178	17,178	468,676	1	14	83	...	98	...	...	16,491	16,491	534,327	
30,405	30,405	546,603	...	18	101	...	114	...	...	28,093	28,093	578,325	
12,720	12,720	376,376	...	15	14	...	29	...	...	12,724	12,724	358,110	
139	147	1,004	10	...	6	...	16	...	...	223	223	2,677	
10,045	10,046	446,204	7	28	25	4	64	...	...	7,910	7,910	454,465	
1,115	1,115	31,705	...	2	4	...	6	....	...	1,228	1,228	46,180	
898	898	19,600	...	18	10	...	28	...	...	1,107	1,107	13,403	
750	750	19,261	...	3	3	...	6	...	...	550	550	5,163	
127	127	5,390	...	1	2	...	3	...	...	225	225	6,233	
2,88,761	3,23,745	8,930,403	16,339	1,830	1,042	90	19,301	17,921	20,782	2,66,157 (dd)	3,04,860 (bb)	7,590,829†	

was 88 compared with 92 in the previous year.
(bb) *For* 3,04,860 *read* 3,02,938.
(cc) *For* 5,34,327 *read* 2,67,710.
(dd) *For* 2,66,157 *read* 2,64,235.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

Foreign Liquor.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1913-14.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
1		2	3	4	5	6	7	8
	Imported by sea into Bombay—	Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
	1913-14 ...	1,238,517	110,861	4,032	14,893	299,024	313,917	89,836
	1912-13 ...	1,273,723	110,468	2,989	13,598	302,436	316,034	65,333
	Sold by Licensees—							
1	Ahmedabad ...	2,040	594	11	...	5,137	5,137	884
2	Kaira ...	8	14	...	...	209	209	37
3	Panch Maháls ...	42	6	1	...	247	247	9
4	Broach ...	286	216	6	...	2,643	2,643	224
5	Surat ...	513	426	110	...	4,589	4,589	210
6	Thána ...	1,920	466	37	...	3,568	3,568	107
7	Bombay ...	221,610	75,552	3,390	3,961	300,589	304,550	160,545
8	Kolába ...	482	217	7	...	1,665	1,665	48
9	Ratnágiri ...	36	103	...	...	749	749	64
10	Kánara ...	216	117	...	...	584	584	33
11	Dhárwár ...	2,242	306	5	...	5,059	5,059	308
12	Belgaum ...	46,957	516	11	1	4,311	4,312	576
13	Bijápur ...	128	11	...	...	582	582	...
14	Sholápur ...	1,534	164	...	...	3,339	3,339	...
15	Sátára ...	864	199	6	20	2,120	2,140	77
16	Poona ...	162,047	2,067	311	10	17,954	17,964	3,286
17	Ahmednagar ...	871	355	17	...	2,150	2,150	135
18	Násik ...	17,410	457	7	...	3,062	3,062	178
19	West Khándesh ...	72	39	...	2	1,550	1,552	41
20	East Khándesh ...	6,878	269	10	...	3,644	3,644	103
	Total... 1913-14 ...	466,156	82,094	3,929	3,994	363,751	367,745	166,865
	Total... 1912-13 ...	515,711	86,232	4,359	8,089	337,744	345,833	149,437

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1913-14 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.					Imp. Gals.		
United Kingdom ...	51	...	...	...	Baroda.	...	...	
Austria-Hungary ...	7,069	...	...	...	.....	...	...	*Foreign spirit imported and duty paid at Calcutta.
Germany ...	1,228	...	...	...	.....	...	...	
Java ...	40,111	...	...	...	.....	...	...	
Unknown Country *vid* Calcutta.	32,921*	...	...	...	.....	...	...	
Total ...	81,380	...	...	...	.....	...	...	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX H.

APPENDIX

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty and (4) the incidence of duty, fees, etc., per seer of the drugs consumed

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Reali	
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License fees. (c)
1	2	3		4				5
		Seers.	Tolas.				Rs.	Rs.
1	Ahmedabad	3,981	0·4	Rs. 6-0-0.	Re. 1-8-0.	Rs. 12-0-0.	24,275	5,510
2	Kaira	1,185	0·1				6,310	3,770
3	Panch Mahális	367	0·09				1,532	880
4	Broach	857	0·2				4,490	3,870
5	Surat	1,930	0·2				8,997	6,182
6	Thána	1,136	0·1				6,605	2,319
7	Bombay	18,588	1·5				1,21,206	32,995
8	Kolába	1,026	0·1				5,777	2,584
9	Ratnágiri	874	0·06				5,217	3,130
10	Kánara	1,379	0·3				8,274	5,816
11	Dhárwar	5,151	0·3				30,894	23,550
12	Belgaum	2,393	0·2				14,336	11,002
13	Bijápur	1,784	0·2				10,677	11,640
14	Sholápur	3,037	0·3				18,056	31,330
15	Sátára	5,982	0·4				35,820	13,806
16	Poona	5,987	0·4				34,041	33,180
17	Ahmednagar	2,145	0·2				12,452	13,650
18	Násik	3,101	0·3				17,801	25,340
19	West Khándesh	718	0·09				3,957	3,535
20	East Khándesh	1,960	0·2				10,613	15,680
	Total ...	63,581	0·3	...	...	...	3,81,330	2,49,769

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1913. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja	Bháng.	Charas.	Total (columns 7 to 14). Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ahmednagar District.		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar	9	391 21	1	15 26	Ahmednagar ...	4,139 20	24 33	3,211 24	12 31	0 2	(b)0 19	c)60 27	...	7,351 23	98 11	0 2
Sátára District.																
Khánápur	5	183 11	...	...	Vita ...	1,856 9	...	750 38	...	...	35 (	...	...	2,632 7	...	...
					Bombay ...	...	...	366 22	14 14	7 2	854 35	120 30	123 28	1,251 17	135 4	130 30
					Surat ...	...	...	13 39	14 0	1 26	72 0	20 24	...	85 30	34 24	1 26
					Ahmedabad ...	...	...	19 37	9 6	2 34	127 27	26 9	17 21	147 24	35 15	20 15
Total ...	(a 14	574 32	1	15 26		5,995 29	24 33	4,382 31	50 11	11 24	1,110 1	228 10	141 9	11,468 21	303 14	152 33

(a) The plant was actually cultivated in 11 villages.

(b) Confiscated Gánja ... ... M. s. t. 0 0 20
Excess found on re-weighment 0 18 24
0 19 44

(c) Imported from Punjab 60 27 21

(d) Inclusive of .. ..110 3 22 on account of dryage.

(e) Includes shortage of 75 27 57

(f) Excludes dryage of M. s. t. 1 4 0 of Gánja, 21 seers of Bháng and 3 seers of Charas.

H

per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., in each British District of the Presidency during the year 1913-14.

sations.		Incidence on consumption per seer.				Remarks.
Other items.	Total.	Duty.	License fees.	Other items.	Total.	
		6				7
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	(a) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja, like Májum, etc., which are included in other sorts 246 seers in column 22 of Imperial Form 4, being excluded.
88	29,873	6 1 7	1 6 2	0 0 4	7 8 1	
25	10,105	5 5 2	3 2 11	0 0 4	8 8 5	
20	2,432	4 2 9	2 6 4	0 0 10	6 9 11	
40	8,400	5 3 10	4 8 3	0 0 9	9 12 10	
42	15,221	4 10 7	3 3 3	0 0 4	7 14 2	
45	8,969	5 13 0	2 0 8	0 0 8	7 14 4	
113	1,54,314	6 8 4	1 3 10	0 0 1	7 12 3	
35	8,396	5 10 1	2 8 4	0 0 7	8 3 0	
34	8,381	5 15 6	3 9 4	0 0 7	9 9 5	
36	14,126	6 0 0	4 3 6	0 0 5	10 3 1	
180	54,624	5 15 11	4 9 2	0 0 7	10 9 8	
89	25,427	5 15 10	4 9 7	0 0 7	10 10 0	
92	22,409	5 15 9	6 8 5	0 0 10	12 9 0	
65	49,151	5 15 1	10 5 1	0 0 4	16 4 6	
132	49,758	5 15 10	2 4 11	0 0 4	8 5 11	
156	67,377	5 10 11	5 8 8	0 0 5	11 4 0	
88	26,190	5 12 11	6 5 10	0 0 8	12 3 5	
102	43,243	5 11 10	8 2 9	0 0 6	13 15 1	
36	7,528	5 8 2	4 14 9	0 0 10	10 7 9	
123	26,416	5 6 8	8 0 0	0 1 0	13 7 8	
1,541	6,32,640	6 0 0	3 14 11	0 0 5	9 15 4	(b) This is the duty on drugs actually consumed as shown in column 3.

(c) This is the fee bid for shops at auction, while the figure in Imperial Form I, column 26, shows the sum realized during the year.

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1914.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1914.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	3
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
678 12	44 20	...	725 27	...	...	(d) 1,784 30	2 32	0 2	4,162 33	51 0	...	285 1 3	17 8 0 to 30 0 0	15 0 0 to 20 0 0	.....
504 4	...	...	340 35	...	...	(e) 546 10	...	...	1,240 39	...	...	78 6 10	25 0 0 to 40 0 0	.....	.....
1,003 14	106 30	119 9	...	...	...	66 21	3 6	0 8	175 23	25 8	11 14	41 2 9	Ahmednagar 42 1 4	15 0 0	180 0 0
				...									Vitá. 50 3 4	.....	.....
56 32	26 22	...	...	...	0 35	9 1	4 38	0 31	19 32	3 5	...	6 5 9	50 0 0	15 0 0	.....
109 4	23 16	16 7	...	...	...	5 16	1 8	...	(f) 32 0	(f) 10 10	(f) 4 5	14 5 0	55 0 0	15 0 0	160 0 0
2,367 26	201 8	135 16	1,066 22	...	0 35	2,411 38	12 4	1 1	5,631 7	89 23	15 19	425 5 7			

H. O. QUIN,

Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX J.

Statement showing the quantities of opium issued from the local Government depôts to the opium licensees of the several British Districts and Native States of the Bombay Presidency during 1913-14.

Name of Depôt.	Issues from Government Depôts.			Remarks.
	British Licensees.	Native States.	Total.	
	Lbs.	Lbs.	Lbs.	
Ahmedabad	16,537	3,240	19,777	
Kaira	...	...	...	
Panch Maháls	2,940	7,552	10,492	
Broach	5,136	1,920	7,056	
Surat	2,311	120	2,431	
Thána	870	...	870	
Bombay	10,518	2,940	13,458	
Kolába	602	154	756	
Ratnágiri	170	...	170	
Kánara	145	...	145	
Dhárwár	815	140	955	
Belgaum	640	1,009	1,649	
Bijápur	344	162	506	
Sholápur	6,964	1,637	8,601	
Sátára	2,815	1,398	4,213	
Poona	9,000	616	9,616	
Ahmednagar	6,476	...	6,476	
Násik	4,067	52	4,119	
West Khándesh ...	2,216	...	2,216	
East Khándesh ...	7,843	...	7,843	
Aden	83	...	83	
Baroda Cantonment ...	136	...	136	
Rájkot	...	33,336	33,336	
Pálanpur	...	7,074	7,074	
Sálra	...	3,340	3,340	
Total ...	80,628	64,690	145,318	

H. O. QUIN,
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APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per pound of opium consumed in each British District of the Presidency during the year 1913-14.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	11,458	·6		57,290	...	59	57,349
2	Kaira	5,747	·3		28,735	...	58	28,793
3	Panch Mahâls	3,239	·4		16,195	...	167	16,362
4	Broach	5,197	·7		25,985	...	9	25,994
5	Surat	2,221	·1		11,105	7,405	...	18,510
6	Thâna	858	·04		4,290	2,347	1	6,638
7	Bombay	11,008	·5		55,040	34,719	64	89,823
8	Kolâba	616	·04		3,080	1,300	2	4,382
9	Ratnâgiri	171	·006		855	358	1	1,214
10	Kânara	142	·01		710	182	1	893
11	Dhârwâr	821	·03		4,105	2,484	...	6,589
12	Belgaum	621	·03		3,105	1,770	16	4,891
13	Bijâpur	339	·02		1,695	1,507	2	3,204
14	Sholâpur	6,939	·4		34,695	35,580	24	70,299
15	Sâtâra	2,803	·1		14,015	6,657	4	20,676
16	Poona	8,944	·3		44,720	36,955	4	81,679
17	Ahmednagar	6,471	·3		32,355	20,035	2,390	54,780
18	Nâsik	4,047	·2		20,235	8,625	9	28,869
19	West Khândesh	2,189	·2		10,945	4,475	14	15,434
20	East Khândesh	7,755	·3		38,775	17,632	112	56,519
	Total ...	81,586	·2	Rs. 5 per pound.	4,07,930	1,82,031	2,937	5,92,898
Gain on sale-proceeds of opium								*9,18,412
	* This is exclusive of duty.						Total ...	15,11,310

Serial Number.	District.	Maximum selling prices per pound.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total.	
		6	7				8
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	17½	5 0 0	...	...	5 0 0	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	17½	5 0 0	...	0 0 2	5 0 2	
3	Panch Mahâls	17½	5 0 0	...	0 0 10	5 0 10	
4	Broach	17½	5 0 0	...	...	5 0 0	
5	Surat	20	5 0 0	3 5 4	...	8 5 4	(b) These are fees actually bid for shops at auction.
6	Thâna	20	5 0 0	2 11 9	...	7 11 9	
7	Bombay	20	5 0 0	3 2 6	0 0 1	8 2 7	
8	Kolâba	20	5 0 0	2 1 9	...	7 1 9	
9	Ratnâgiri	20	5 0 0	2 1 6	...	7 1 6	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
10	Kânara	20	5 0 0	1 4 6	...	6 4 6	
11	Dhârwâr	20	5 0 0	3 0 5	...	8 0 5	
12	Belgaum	20	5 0 0	2 13 7	0 0 5	7 14 0	
13	Bijâpur	20	5 0 0	4 7 2	0 0 1	9 7 3	
14	Sholâpur	20	5 0 0	5 2 1	...	10 2 1	
15	Sâtâra	20	5 0 0	2 6 0	...	7 6 0	
16	Poona	20	5 0 0	4 2 1	...	9 2 1	
17	Ahmednagar	20	5 0 0	3 1 6	0 5 11	8 7 5	
18	Nâsik	20	5 0 0	2 2 1	...	7 2 1	
19	West Khândesh	20	5 0 0	2 0 9	0 0 1	7 0 10	
20	East Khandesh	20	5 0 0	2 4 5	0 0 3	7 4 8	
	Average ...	.....	5 0 0	2 3 8	0 0 7	7 . 3	
Gain on sale-proceeds of opium						11 4 1	
					Total ...	18 8 4	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkâri.

APPENDIX L.

Summary of the Accounts of the Opium Transactions of the undermentioned Native States during the year 1913-1914.

	Name of State or Political Agency.	Stock on 1st April 1913.	Imported from Bombay. Government Warehouse.	Imported from Government Local Depôt.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.
	1	2	3	4	5	6	7	8
		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1	Cutch ...	400	...	6,000	2	...	6,402	5,869
2	Káthiáwár ...	8,708	...	33,516	5	24	37,253	34,101
3	Pálanpur ...	1,809	...	7,073	134	...	8,016	8,167
4	Mahi Kántha ...	474	...	3,340	...	...	3,814	2,772
5	Rewa Kántha ...	1,920	...	7,200	61	5	9,186	6,756
6	Cambay ...	105	...	1,792	...	10	1,907	1,824
7	Other States ...	178	...	5,289	...	...	5,467	5,243
	Total for the year 1913-1914 ...	8,594	...	(a)64,210	202	39	73,045	64,732
	Total for the year 1912-1913 ...	10,070	612	61,589	63	17	72,351	63,335

	Name of State or Political Agency.	Dryage.	Stock on the 31st March 1914.	Population.	Rate of licit consumption per head of population.	Remarks.
		9	10	11	12	13
		Lbs.	Lbs.		Tolas.	
1	Cutch ...	150	383	512,479	·5	
2	Káthiáwár ...	139	3,013	2,494,924	·5	
3	Pálanpur ...	115	734	515,216	·6	
4	Mahi Kántha ...	23	1,019	412,688	·3	
5	Rewa Kántha ..	68	2,362	665,120	·4	
6	Cambay ...	4	79	72,769	1·005	
7	Other States ...	7	217	2,488,670	·08	
	Total for the year 1913-1914 ...	506	7,807	7,161,866	·4	
	Total for the year 1912-1913 ...	422	8,594	7,161,866	·3	

(a) The difference of 480 lbs. between 64,690 lbs. shown in Appendix J as issued to Native States and 64,210 lbs. shown here, as imported from Government Local Depôt, is due to that quantity not having been accounted for by the Baria State in the Rewa Kántha Agency, as it did not reach there, upto 31st March 1914.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1913-1914.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	5,18,392		5,18,392	4,99,802	...	4,99,802	18,590	...	...	19,797	5,19,599	
2	Kaira ...	1,01,314	...	1,01,314	96,883	...	96,883	4,431	...	...	8,284	1,05,167	
3	Panch Mahals ...	2,43,432	...	2,43,432	2,35,608	...	2,35,608	7,824	...	...	12,449	2,48,057	
4	Broach ...	4,09,072	...	4,09,072	3,92,550	...	3,92,550	16,522	...	...	19,946	4,12,496	
5	Surat ...	18,22,013	...	18,22,013	17,85,824	...	17,85,824	36,189	...	...	44,897	18,30,721	
6	Thána ...	19,84,535	...	19,84,535	19,49,603	...	19,49,603	34,932	...	...	63,731	20,13,334	
7	Bombay ...	58,78,583	...	58,78,583	52,18,472	...	52,18,472	6,60,103	8	...	7,22,948	59,41,420	
8	Kolába ...	6,89,794	16	6,89,810	6,72,092	16	6,72,108	15,300	...	2,402	20,701	6,92,809	
9	Ratnágiri ..	4,97,487	53	4,97,540	4,25,784	53	4,25,837	71,404	299	...	97,162	5,22,999	
10	Kánara ...	2,88,048	...	2,88,048	2,59,674	...	2,59,674	28,374	...	...	27,217	2,86,891	
11	Dhárwár ...	11,51,391	...	11,51,391	11,04,000	...	11,04,000	47,391	...	...	49,203	11,53,203	
12	Belgaum ...	8,22,169	176	8,22,345	7,80,876	...	7,80,876	41,469	...	...	37,392	8,18,268	
13	Bijápur ...	4,44,589	58	4,44,647	4,33,451	1	4,33,452	10,525	...	670	13,815	4,47,267	
14	Sholápur ...	4,78,897	...	4,78,897	4,47,560	...	4,47,560	31,010	...	327	29,494	4,77,054	
15	Sátára ...	4,14,864	...	4,14,864	3,89,346	...	3,89,346	25,498	20	...	22,924	4,12,270	
16	Poona ...	12,33,955	662	12,34,617	11,79,773	...	11,79,773	54,844	...	...	51,155	12,30,928	
17	Ahmednagar ...	2,64,166	171	2,64,337	2,48,461	...	2,48,461	15,876	...	...	16,538	2,64,999	
18	Násik ...	6,38,566	63	6,38,629	5,99,467	63	5,99,530	39,099	...	...	43,223	6,42,753	
19	West Khándesh ...	8,48,939	...	8,48,939	8,36,041	...	8,36,041	12,898	...	...	13,286	8,49,327	
20	East Khándesh ...	10,37,134	..	10,37,134	10,01,759	...	10,01,759	35,375	...	...	57,174	10,58,933	
	Total ...	1,97,67,340	1,199	1,97,68,539	1,85,57,026	133	1,85,57,159	12,07,654	327	3,399	13,71,336	1,99,28,495	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1913-1914.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	5,19,599	.....	19,797	4,99,802	...	18,590	5,18,392	
2	Kaira	3,53,224	2,35,608	(a) 20,733	96,883	...	4,431	1,01,314	(a) Includes Rs. 12,449 on account of Panch Mahals.
3	Panch Mahals	.....	.....	.....	.....	2,35,608	7,824	2,43,432	
4	Broach	4,12,496	.....	19,946	3,92,550	...	16,522	4,09,072	
5	Surat	18,30,721	.....	44,897	17,85,824	...	36,189	18,22,013	
6	Thána	20,13,334	.....	63,731	19,49,603	...	34,932	19,84,535	
7	Bombay	59,41,420	.....	7,22,948	52,18,472	...	6,60,103	58,78,575	
8	Kolába	6,92,809	.....	20,701	6,72,108	...	15,300	6,87,408	
9	Ratnágiri	5,22,999	.....	97,162	4,25,837	...	71,404	4,97,241	
10	Kánara	2,86,891	.....	27,217	2,59,674	...	28,374	2,88,048	
11	Dhárwár	11,53,203	.....	49,203	11,04,000	...	47,391	11,51,391	
12	Belgaum	8,18,268	.....	37,392	7,80,876	...	41,469	8,22,345	
13	Bijápur	4,47,267	.....	13,815	4,33,452	...	10,525	4,43,977	
14	Sholápur	4,77,054	.....	29,494	4,47,560	...	31,010	4,78,570	
15	Sátára	4,12,270	.....	22,924	3,89,346	...	25,498	4,14,844	
16	Poona	12,30,928	.....	51,155	11,79,773	...	54,844	12,34,617	
17	Ahmednagar	2,64,999	.....	16,538	2,48,461	...	15,876	2,64,337	
18	Násik	6,42,753	.....	43,223	5,99,530	...	39,099	6,38,629	
19	West Khándesh	8,49,327	.....	13,286	8,36,041	...	12,898	8,48,939	
20	East Khándesh	10,58,933	.....	57,174	10,01,759	...	35,375	10,37,134	
	Total ...	1,99,28,495	2,35,608	13,71,336	1,83,21,551	2,35,608	12,07,654	1,97,64,813	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Intoxicating-drugs during the year 1913-14.

	District.	Cases detected.											
		Offences relating to Liquor.									Offences relating to Intoxicating-drugs.		
		Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad	30	...	30	33	...	33	15	...	15	...	...	...
2	Kaira	239	...	239	8	...	8	7	...	7	1	...	1
3	Panch Mahals ...	91	...	91	1	...	1	2	...	2	1	...	1
4	Broach	4	...	4	10	...	10	3	...	3	...	...	...
5	Surat	25	...	25	87	...	87	43	...	43	...	...	...
6	Thána	135	...	135	43	...	43	88	...	88	1	...	1
7	Bombay	...	...	...	17	...	17	69	...	69	...	...	...
8	Kolába	13	...	13	23	...	23	23	...	23	...	...	...
9	Ratnágiri	3	1	4	64	3	67	13	...	13	...	...	...
10	Kánara	1	...	1	15	...	15	35	...	35	...	...	...
11	Dhárwár	10	...	10	14	...	14	30	...	30	6	...	6
12	Belgaum	8	...	8	14	...	14	6	...	6	4	...	4
13	Bijápur	6	...	6	79	...	79	27	...	27	...	...	...
14	Sholápur	2	...	2	5	...	5	12	...	12	3	...	3
15	Sátára	4	...	4	7	...	7	5	...	5	1	...	1
16	Poona	13	...	13	7	...	7	1	...	1	1	...	1
17	Ahmednagar	2	...	2	7	...	7	2	...	2	4	...	4
18	Násik	47	...	47	10	...	10	51	...	51	...	...	...
19	West Khándesh ...	98	...	98	29	...	29	16	...	16	1	...	1
20	East Khándesh ...	12	...	12	19	...	19	33	...	33	...	...	...
	Total { 1913-1914 ...	743	1	744	492	3	495	481	...	481	23	...	23
	Total { 1912-1913 ...	466	4	470	412	3	415	397	...	397	59	...	59

	District.	Cases detected—*continued.*												Cases in which Convictions were obtained.
		Offences relating to Intoxicating-drugs—*continued.*									Total.			
		Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
		15	16	17	18	19	20	21	22	23	24	25	26	27
1	Ahmedabad	3	...	3	25	...	25	1	...	1	107	...	107	97
2	Kaira	2	...	2	...	...	...	2	...	2	259	...	259	251
3	Panch Mahals ...	...	...	...	...	...	...	...	...	...	95	...	95	87
4	Broach	...	...	...	1	...	1	...	...	...	18	...	18	12
5	Surat	...	...	...	1	...	1	3	...	3	159	...	159	152
6	Thána	...	...	...	...	...	...	...	...	...	267	...	267	252
7	Bombay	13	...	13	569	...	569	...	...	...	668	...	668	657
8	Kolába	...	...	...	2	...	2	...	...	...	61	...	61	57
9	Ratnágiri	...	...	...	...	...	...	...	...	...	80	4	84	79
10	Kánara	...	...	...	...	...	...	5	...	5	56	...	56	44
11	Dhárwár	...	...	...	5	...	5	...	...	...	65	...	65	64
12	Belgaum	...	...	...	1	...	1	...	...	...	33	...	33	30
13	Bijápur	...	...	...	2	...	2	1	...	1	115	...	115	105
14	Sholápur	...	...	...	5	...	5	2	...	2	29	...	29	23
15	Sátára	...	...	...	2	...	2	...	...	...	19	...	19	17
16	Poona	...	...	...	4	...	4	7	...	7	33	...	33	26
17	Ahmednagar	...	...	...	4	...	4	1	...	1	20	...	20	15
18	Násik	38	...	38	...	...	...	...	...	...	146	...	146	143
19	West Khándesh ...	2	...	2	...	...	...	...	...	...	146	...	146	142
20	East Khándesh ...	31	...	31	...	...	...	...	...	...	95	...	95	87
	Total { 1913-1914 ...	89	...	89	621	...	621	22	...	22	2,471	4	2,475	2,340
	Total { 1912-1913 ...	100	...	100	1,327	...	1,327	27	...	27	2,788	7	2,795	2,694

H. O. QUIN,
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APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1913-14.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. grs.
1 Ahmedabad ...	...	...	34	1	6	...	...	1	42	43	2	41	...	...	270 0 0	270 0 0	148	6 16 157½
2 Kaira ...	...	...	18	...	7	...	...	...	25	27	1	26	...	...	205 8 0	205 8 0	94	7 34 65
3 Panch Mahals ...	...	...	4	2	5	...	...	...	11	14	2	12	3,465	...	312 8 0	236 8 0	66	53 34 56
4 Broach ...	...	...	9	...	1	...	2	...	12	19	1	18	14	1	84 0 0	84 0 0	8 Simple.	0 11 101½
5 Surat ...	...	...	4	...	...	...	...	...	4	10	...	10	...	...	105 0 0	105 0 0	.....	0 7 0
6 Thána ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
7 Bombay ...	...	...	4	3	16	...	...	...	23	25	1	24	100	2	260 0 0	230 0 0	10 Rigorous.	18 3 3
8 Kolába ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9 Ratnágiri ...	...	...	2	...	...	...	...	...	2	2	1	1	...	...	25 0 0	25 0 0	7 Simple.	0 1 35½
10 Kánara ...	...	...	2	...	...	...	...	...	2	12	1	11	...	...	220 0 0	.....	105 Rigr.	0 9 93
11 Dhárwár ...	...	...	5	...	...	...	2	...	7	32	...	32	150	44	955 0 0	.....	990 Rigr. 45 Simple.	*5 3 158
12 Belgaum ...	...	...	1	...	...	...	...	...	1	1	...	1	30	...	25 0 0	25 0 0	30 Simple.	†1 5 112½
13 Bijápur ...	...	...	1	...	...	...	1	...	2	1	...	1	...	...	1 0 0	.....	2	0 5 0
14 Sholápur ...	...	4	19	...	...	...	1	...	24	41	1	40	30	...	671 0 0	371 0 0	51	1 5 61½
15 Sátára ...	...	...	...	...	...	...	2	...	2	3	...	3	...	...	110 0 0	110 0 0	.....	.....
16 Poona ...	...	...	2	...	...	1	...	...	3	1	1	...	...	...	.....	.....	.....	0 25 112½
17 Ahmednagar ...	...	1	15	...	...	...	1	...	17	24	5	19	...	30	275 0 0	260 0 0	33	0 19 157½
18 Násik ...	...	...	3	...	25	...	...	...	28	28	1	27	8	6	314 0 0	294 0 0	162	2 31 122
19 East Khándesh ...	...	...	7	...	53	...	3	...	63	66	1	65	...	...	613 0 0	603 0 0	30	5 21 108
20 West Khándesh ...	...	...	10	...	...	...	...	6	16	14	3	11	...	...	.....	68 0 0	.....	0 29 135
21 Baroda Cantonment ...	...	...	8	...	...	...	...	...	8	8	...	8	...	...	12 0 0	12 0 0	.....	0 8 0
Total of British Districts for the year 1913-14 ...	...	5	148	6	113	1	12	7	292	371	21	350	3,797	83	4,458 0 0	2,899 0 0	1,781	104 34 38½
Do. for the year 1912-13 ...	4	4	92	3	22	...	19	...	144	158	18	140	2,124	7	1,816 12 0	1,617 4 0	767	347 14 54½
Native States.																		
1 Cutch ...	...	...	2	...	...	...	...	...	2	2	...	2	60	60	23 6 2	26 6 2	90	1 29 9
2 Káthiáwár ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
3 Cambay ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
4 Pálanpur ...	...	...	16	...	65	...	1	...	82	103	6	97	2,524	...	1,013 10 0	633 10 0	1,001	1,458 25 70½
5 Mahi Kántha ...	...	...	1	...	...	...	2	...	3	5	1	4	180	...	470 0 0	70 0 0	30 Simple 120 Rigr.	36 25 0
6 Rewa Kántha ...	...	...	13	...	...	...	...	...	13	16	2	14	8	...	176 12 0	176 12 0	.....	15 19 26
7 States under Poona Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
8 Do. Surat Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9 Do. Sholápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
Total of Native States for the year 1913-14 ...	...	...	32	...	65	...	3	...	100	126	9	117	2,772	60	1,686 12 2	906 12 2	1,241	1,512 18 105½
Do. for the year 1912-13 ...	...	...	77	...	9	1	...	...	87	85	4	81	527	128	1,318 9 6½	1,284 4 ½	958½	52 34 162½
Grand Total of British Districts and Native States for the year 1913-14 ...	...	5	180	6	178	1	15	7	392	497	30	467	6,569	143	6,144 12 2	3,805 12 2	3,022	1,617 12 143½
Do. for the year 1912-13 ...	4	4	169	3	31	1	19	...	231	243	22	221	2,661	135	3,135 5 6½	2,901 8 ½	1,755½	400 9 36½

* Opium and mixture.

† Chándul and mixtures.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

Cases of Drunkenness

APPENDIX Q.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1913-1.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	
Ahmedabad ...	.....	54	.....	1	
Kaira ...	4	37	.....	.....	
Panch Máhals ...	.....	18	.....	.....	
Broach ...	.....	39	.....	.....	
Surat ...	.....	23	.....	.....	
Thána ...	.....	87	.....	.....	
Bombay ...	.....	3,224	.....	.....	
Kolába ...	.....	33	.....	.....	
Ratnágiri ...	.....	16	.....	.....	
Kánara ..	.....	5	.....	.....	
Dhárwár ...	.....	76	.....	.....	
Belgaum ...	.....	58	.....	.....	
Bijápur ...	3	22	.....	.....	
Sholápur ...	1	57	1	2	
Sátára ...	2	28	.....	.....	
Poona ...	.....	769	.....	.....	
Ahmednagar ...	.....	100	.....	2	
Násik ...	.....	40	1	.....	
West Khándesh ...	.....	59	.....	.....	
East Khándesh ...	.....	81	.....	.....	
Total ... 1913-1914	10	4,826	2	5	
Total ... 1912-1913	4	5,027	.....	1	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX R.

Table showing convictions for drunkenness in the Municipal areas in each British District of the Presidency during 1913-14 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1911-12.		1912-13.		1913-14.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Ahmedabad.								
Ahmedabad City ...	213,727	21	·9	30	1·4	45	2·1	
Modása	6,968	...	...	1	1·4	...	...	
Dhandhuka	8,038	1	1·2	...	...	...	...	
Viramgám	20,769	...	...	1	·5	2	·9	
Gogha	2,959	6	20·2	...	...	...	...	
Sánand	6,474	...	...	...	...	...	...	
Prántij	5,517	4	7·2	...	...	2	3·6	
Dholka	13,693	...	...	1	·7	...	...	
Dhollera	6,050	...	...	...	...	...	...	
Mandal	4,334	...	...	...	...	...	...	
Ránpur	5,755	...	...	...	...	...	...	
Kaira.								
Kapadvanj	13,126	...	...	3	2·3	2	1·5	
Nadiád	27,145	4	1·5	4	1·5	15	5·5	
Mahuda	6,815	...	...	1	1·4	...	...	
A'nand	10,139	...	...	...	...	3	2·9	
Dákor	7,785	...	...	...	...	3	3·8	
Umreth	13,651	4	2·8	...	...	1	0·7	
Kaira	7,393	1	1·3	...	...	4	5·4	
Mehmedabad	6,222	5	8·03	3	4·7	12	19·2	
Borsad	11,858	...	...	1	·8	1	0·8	
Panch Maháls.								
Godhra	21,319	15	7·03	2	·9	2	·9	
Dohad	9,303	1	1·07	2	2·1	4	4·2	
Broach.								
Broach	43,403	19	4·4	2	·4	18	4·1	
Anklesvar	11,344	22	19·4	12	10·6	19	16·7	
Jambusar	8,991	10	11·1	5	5·7	...	...	
Surat.								
Surat City	114,868	1	·09	5	0·4	4	0·3	
Ránder	10,352	...	...	...	...	1	0·9	
Bulsár	13,082	...	...	...	...	...	...	
Thána.								
Thána	15,591	17	10·9	20	12·8	...	...	
Kurla	15,081	3	2·0	7	4·6	17	11·2	
Bándra	24,286	15	6·2	19	7·8	26	11·4	
Bassein	9,598	9	9·3	1	1·0	4	4·1	
Kelva Máhim	7,522	1	1·4	...	...	...	...	
Kalyán	11,386	11	9·7	24	21·1	6	5·2	
Bhiwndi	13,292	...	...	2	1·5	1	0·7	
Bombay	979,445	2,536	25·9	3,146	32·1	3,224	32·9	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1911-12.		1912-13.		1913-14.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Kolába.								
Alibág	5,519	...	...	5	9·1	...	...	
Panvel	6,757	...	...	5	7·3	4	5·9	
Pen	6,169	1	1·6	...	...	2	3·2	
Mátherán	2,756	1	3·5	...	...	1	3·6	
Roha	5,464	...	...	22	40·3	8	14·6	
Mahád	6,795	6	8·8	5	7·4	4	5·8	
Uran	4,161	...	...	...	...	...	...	
Ratnágiri.								
Vengurla	8,309	...	...	2	2·4	7	8·4	
Rájápur	6,349	...	...	2	3·3	2	3·1	
Chiplun	10,504	1	·9	...	...	...	...	
Ratnágiri	149,867	2	·1	4	·3	6	·4	
Kánara.								
Kárwár	18,164	3	1·6	...	...	1	·5	
Kumtha	10,343	...	...	1	·9	3	2·8	
Honávar	7,191	5	6·9	2	2·7	...	...	
Bhatkal	7,141	...	...	...	...	...	...	
Sirsi	6,375	...	...	2	3·1	...	...	
Haliyál	5,505	...	...	1	1·8	2	3·6	
Dhárwár.								
Dhárwár	30,289	11	3·7	4	1·3	3	·9	
Hubli	61,440	1	·1	27	4·4	63	10·2	
Ránebennur	10,931	...	...	...	...	2	1·8	
Navalgund	7,045	6	8·5	8	11·3	3	4·2	
Byádgi	3,966	...	...	...	...	...	...	
Nargund	6,028	3	5·0	...	...	...	...	
Gadag	30,429	2	·6	...	...	1	·3	
Haveri	5,860	...	...	...	...	4	6·8	
Belgaum.								
Belgaum	29,109	22	7·6	16	5·5	9	3·09	
Nipáni	10,779	1	·9	3	2·8	2	1·9	
Athni	11,160	4	3·6	2	1·8	...	...	
Saundatti	5,315	1	1·9	3	5·6	11	20·7	
Yamkanmardi	4,486	...	...	1	2·2	...	...	
Gokák	5,607	...	...	...	...	...	...	
Bail Hongal	9,610	...	...	...	...	9	9 4	
Bijápur.								
Bijápur	28,589	...	...	17	5·08	15	4·0	
Ilkal	10,233	3	2·9	3	2·9	2	1·9	
Bágalkot	17,294	...	...	4	2·3	4	2·3	
Guledgud	15,249	2	1·3	1	·6	5	3·0	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1911-12.		1912-13.		1913-14.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Sholápur.								
Sholápur	55,237	14	2·5	126	22·8	21	3·8	
Pandharpur	28,550	15	5·2	35	12·2	26	9·2	
Karmála	6,803	1	1·4	1	1·4	...	...	
Bársi	16,704	2	1·1	16	9·5	3	1·7	
Sángola	5,449	...	...	3	5·5	4	7·3	
Sátára.								
Sátára City	15,893	11	6·9	19	12·0	25	15·7	
Suburban	3,252	3	9·2	1	3·1	...	...	
Rahimatpur	5,896	3	·5	...	...	...	...	
Islámpur	8,574	...	...	...	...	...	...	
Tásgaon	6,825	2	2·9	3	4·4	...	...	
Mhasvad	5,001	...	...	...	...	...	...	
Mahábleshvar	4,112	16	38·6	9	21·9	6	14·5	
Pánchgani	1,042	7	67·2	5	48·0	...	...	
Wái	5,333	...	...	6	11·3	5	9·3	
Vita	4,992	1	2·0	4	8·0	...	...	
Karád	10,081	1	1·0	...	...	3	2·9	
Astha	9,351	...	...	...	...	...	...	
Poona.								
Junnar	8,820	19	21·5	9	10·2	6	6·8	
Khed	3,303	1	3·0	4	12·1	6	18·1	
A'landi	1,624	...	...	...	...	...	...	
Talegaon Dábháde ...	4,907	15	30·5	13	26·5	12	24·5	
Lonávla	10,805	142	131·4	133	123·1	140	129·6	
Ghodnadi	4,246	...	...	...	...	...	...	
Sásvad	2,159	5	23·2	1	4·6	6	27·7	
Jejuri	2,657	1	3·7	...	...	1	3·7	
Bárámati	10,189	8	7·8	8	7·8	3	2·8	
Indápur	2,352	...	...	...	...	...	...	
Poona Cantonment ...	43,645	512	117·3	294	67·4	232	53·1	
Kirkee Cantonment ...	14,030	85	60·6	73	52·0	71	50·6	
Poona City	108,052	568	52·6	426	39·4	287	26·5	
Ahmednagar.								
Ahmednagar	33,878	20	5·9	46	13·6	27	7·9	
Sangamner	11,446	17	14·8	...	...	...	...	
Ahmednagar Cantonment.	9,062	140	155·5	106	117·0	96	105·9	
Vámbori	4,714	...	...	...	...	...	...	
Kharda	5,888	...	...	...	...	...	...	
Násik.								
Násik City	33,463	17	5·6	26	7·7	...	...	
Trimbak	3,889	2	5·1	11	28·3	1	2·4	
Sinnar	3,125	3	9·6	6	19·2	4	12·08	
Igatpuri	7,596	6	7·8	5	6·6	4	5·2	
Devláli Camp	1,834	5	27·2	1	5·4	14	76·3	
Manmád	3,495	15	42·9	19	54·4	17	48·6	
Yeola	16,275	23	14·1	6	3·1	...	...	
Málegaon	19,060	9	4·7	7	3·7	...	...	

APPENDIX R—*concluded.*

Name of Municipality.	Population as per Census of 1911.	1911-12.		1912-13.		1913-14.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10 000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
West Khándesh.								
Dhulia	30,800	29	9·5	6	1·9	18	5·8	
Nandurbár	11,510	17	14·7	12	10·4	5	4·3	
Sháháda	5,402	1	1·8	1	1·8	1	1·8	
Sindkheda	5,264	...	...	2	3·8	2	3·8	
Taloda	5,937	4	6·7	3	5·05	...	...	
Betáwad	4,170	...	...	...	...	...	...	
Shirpur	9,022	15	16·4	9	9·9	5	5·5	
East Khándesh.								
Dharangaon	14,613	6	4·3	1	·6	2	1·4	
Bhusával	18,312	10	5·06	16	9·0	12	6·8	
Erandol	13,108	3	2·2	1	·7	1	0·7	
Párola	14,177	6	4·2	1	·7	4	2·8	
Ráver	7,428	7	9·4	2	3·1	2	3·1	
Yával	9,147	...	...	1	1·09	2	2·2	
Amalner	12,380	8	6·4	7	5·6	6	4·8	
Jalgaon	17,867	22	13·5	11	6·2	9	5·0	
Chopda	15,818	...	...	7	4·4	6	3·8	
Sávda	6,624	...	...	1	1·5	...	...	
Faizpur	7,149	...	...	1	1·4	3	4·2	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

PROVINCIAL STATEMENT A.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN THE PRESIDENCY PROPER FORM NO. V (FEE RANGING FROM Rs. 100 TO Rs. 300 PER ANNUM).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
1. Town and Island of Bombay.	34	*10,272	*81,738	*1,194,668	...	...	...	...	...
2. Poona	...	...	...	...	...	...	...	...	...
Total { 1913-14 ...	34	10,272	81,738	1,194,668	...	...	...	...	...
{ 1912-13 ...	29	10,929	96,290	902,881	...	...	...	...	...

Note.—The quantity of foreign rectified sold to other

S.

STATEMENT A.

in the Bombay Presidency proper during the year 1913-14.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE Rs. 15 PER ANNUM).					
Number of licenses.	Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of Spirit sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	...	1	14,285	...	449	...	* Separate figures of sales to the public are not available.
...	...	...	1	(*a*) 229,470	...	.....	...	(*a*) This includes issues to the public for which separate figures are not available.
...	...	..	2	243,755	...	449	...	
...	...	...	2	326,834	...	108,815	...	

licensed vendors in Bombay was 128 gallons.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of spirits and

1	2	3	4	5	6	7	8	9	10	11	12	13
Name of District.	FOREIGN SPIRITS AND FERMENTED LIQUORS.											
	Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				On fees determined by auction.					Sales thereunder.		
	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	11	494	3,627	788	...	...	...	...	6	75	1,266	908
2 Kaira ...	2	14	209	8	...	...	...	...	...	...	...	...
3 Panch Mahals ...	1	4	233	40	...	...	...	...	...	...	...	...
4 Broach ...	5	207	2,500	142	...	...	...	...	...	...	...	...
5 Surat ...	7	406	4,539	433	...	...	...	...	...	...	...	...
6 Thána ...	9	321	1,798	370	...	..	...	...	9	120	1,348	790
7 Bombay ...	99	69,316	281,888	119,880	...	...	...	...	47	6,003	21,293	99,926
8 Kolába ...	7	130	1,414	108	...	...	...	...	6	84	175	281
9 Ratnágiri ...	6	103	749	36	...	...	...	...	...	...	...	...
10 Kánara ...	6	114	555	204	...	...	...	...	...	...	...	...
11 Dhárwár ...	7	284	4,355	1,408	...	...	...	...	...	...	...	...
12 Belgaum ...	8	495	3,817	6,165	...	...	...	...	1	...	...	40,446
13 Bijápur ...	2	7	479	33	...	...	...	...	...	...	...	...
14 Sholápur ...	6	155	3,159	649	...	...	...	...	1	6	121	679
15 Sátára ...	8	161	1,958	621	...	...	...	...	4	36	52	84
16 Poona ...	17	1,872	16,742	54,510	...	...	...	...	19	141	682	105,202
17 Ahmednagar ...	7	352	2,128	728	...	...	...	...	3	...	...	39
18 Násik ...	7	393	2,392	1,020	...	...	...	...	6	37	235	15,385
19 West Khándesh.	3	37	1,536	60	...	...	...	...	...	...	...	...
20 East Khándesh...	5	245	3,406	736	...	...	...	...	1	9	68	3,076
Total. 1913-14.	223	75,110	337,484	187,989	...	...	...	...	103	6,511	25,240	266,816
Total. 1912-13.	229	79,013	314,829	227,961	...	...	...	...	107	6,791	22,786	277,289

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Dining
Besides the sales entered in the statement, 3,994 gallons

T.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1913-14.

14	15	16	17	18	19	20	21	22	23	24	25	26
				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Methylated Spirits.	Rectified Spirits.	Rectified Spirits.	Methylated Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
3	25	255	344	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	2	15	2	...	...	...	...	...	...	...	...	...
1	9	149	144	...	...	...	...	...	...	...	...	...
1	20	160	80	...	...	...	...	...	...	...	...	...
2	25	459	760	...	...	...	...	...	...	...	...	...
3	233	798	1,804	...	...	...	...	...	...	...	...	...
2	3	83	93	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	3	29	12	...	...	...	...	...	...	...	...	...
2	22	709	834	...	...	...	...	...	...	...	...	...
3	21	505	346	...	...	...	...	...	...	...	...	...
1	4	103	95	...	...	...	...	...	...	...	...	...
2	3	59	206	...	...	...	...	...	...	...	...	...
1	2	116	159	...	...	...	...	...	...	...	...	...
4	54	841	2,335	...	...	...	...	...	...	...	...	...
1	3	39	104	...	...	...	...	...	...	...	...	...
2	27	442	1,005	...	...	...	...	...	...	...	...	...
1	2	14	12	...	...	...	...	...	...	...	...	...
1	15	180	3,016	...	...	...	...	...	...	...	...	...
32	473	4,956	11,351	...	...	...	...	...	...	...	...	...
33	428	4,488	10,461	...	...	...	...	...	...	...	...	...

Refreshment Room" and "Canteen Tenant" licenses.
Car" and "Steamer" licenses.
of imported rectified spirit and 166,865 gallons of imported denatured spirit were sold during the year under report.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

Excise Revenue and

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy.				
												Tree-tax.				Deficiencies in Minimum Guaranteed Revenue for tree-tax.
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Outstills.	Total, Country Spirit.	On trees tapped for toddy used in distillation	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1 Ahmedabad ...	4,345	1,284	...	...	1,284	4,07,594	...	31,958 (b) 300	284	...	4,40,136	...	...	400	400	...
2 Kaira ...	339	...	...	...	...	77,735	...	7,127	...	...	84,862	...	...	...	...	...
3 Panch Mahâls ...	71	...	...	...	...	2,16,565	...	22,907	88	...	2,38,660	...	...	837	837	...
4 Broach ...	1,995	...	...	...	...	3,38,242	...	34,674	360	...	3,73,276	...	...	11,683	11,683	...
5 Surat ...	7,655	180	...	...	180	11,69,064	...	1,35,125	177	...	13,04,366	...	...	3,71,280	3,71,280	...
6 Thána ...	3,186	...	...	...	...	16,92,930	...	93,645	...	...	17,86,575	...	...	1,76,107	1,76,107	...
7 Bombay ...	1,43,749	7,019	2,926	82	10,027	(a) 32,37,498	...	6,09,551	78	..	38,47,127	...	2,06,927	...	2,06,927	...
8 Kolába ...	1,341	...	...	...	...	6,07,243	...	58,429	...	...	6,65,672	...	...	16,577	16,577	...
9 Ratnágiri ...	752	...	...	...	...	3,00,550	...	...	3,673	...	3,04,223	73,462	...	1,13,878	1,87,340	...
10 Kánara { Below-ghat. / Above-ghat. }	654	...	...	...	...	{ 44,979 / 1,38,707 }	...	{ ... / 6,928 }	{ 646 / 180 }	...	{ 45,625 / 1,45,815 }	19,779	...	41,821	61,600	1,333
11 Dhárwár ...	5,127	...	...	...	...	7,89,949	...	49,282	1,146	...	8,40,377	...	...	95,304	95,304	...
12 Belgaum ...	3,552	...	...	...	...	5,60,503	...	36,662	1,313	...	5,98,478	...	...	72,785	72,785	...
13 Bijápur ...	624	...	...	..	...	2,15,453	...	15,694	...	...	2,31,147	...	...	88,353	88,353	...
14 Sholápur ...	2,784	...	...	...	...	2,57,170	...	29,593	...	...	2,86,763	...	...	43,408	43,408	...
15 Sátára ...	1,878	...	...	...	...	3,10,353	...	21,845	...	...	3,32,198	...	...	1,038	1,038	...
16 Poona ...	15,551	...	47,216	...	47,216	8,92,564	...	74,727	171	...	9,67,462	...	...	25,812	25,812	...
17 Ahmednagar ...	2,249	...	...	...	...	1,61,263	...	14,927	...	...	1,76,190	...	...	2,587	2,587	...
18 Násik ...	3,082	...	...	...	...	5,25,261	...	58,315	...	...	5,83,576	...	...	2,198	2,198	...
19 West Khándesh ...	1,195	...	...	...	...	7,07,617	...	1,16,061	1,148	9,500	8,34,326	...	...	1,065	1,065	...
20 East Khándesh ...	3,126	...	...	...	...	8,38,015	...	1,70,955	750	...	10,09,720	...	...	250	250	...
Total. 1913-1914 ...	2,03,265	8,483	50,142	82	58,707	1,34,89,255	...	15,87,505 (c) 300	10,014	9,500	1,50,96,574	93,241	2,06,927	10,65,383	13,65,551	1,333
Total. 1912-1913 ...	2,01,339	2,756	54,137	33	56,926	1,29,57,351	...	15,88,648 (c) 315	10,751	8,000	1,45,65,065	1,21,468	2,17,746	10,11,311	13,50,525	1,696

(a) Exclusive of duty on spirit issued for sale in Sind which is now done under bond.

(b) License fee realized for Deesa Cantonment.

FORM No. 1.

Net Revenue of 1913-1914.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total Toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
93	3	496	...	19,204	...	19,204	42,962	5,669	48,631	27	35	5,417	24	5,503	5,19,599	64,426	4,55,173
...	...	...	...	12,817	...	12,817	3,032	4,046	7,078	10	...	3	58	71	1,05,167	1,12,896	2,40,328
...	160	997	...	5,976	...	5,956	1,632	518	2,150	45	...	11	167	223	2,48,057		
6,924	2	18,609	...	11,823	...	11,823	4,005	2,701	6,706	63	...	15	9	87	4,12,486	30,298	3,82,198
1,17,344	...	4,88,624	...	7,721	...	7,721	15,511	6,392	21,903	254	...	18	...	272	18,30,721	63,100	17,67,621
39,146	691	2,15,944	...	2,569	...	2,569	2,412	2,580	4,992	50	...	17	1	68	2 0,13,334	95,730	19,17,604
29,882	711	2,37,520	...	33,504	(c) 13,26,342	13,62,846	3,02,870	33,001	3,35,871	538	...	3,678	64	4,280	59,41,420	3,58,153	55,83,267
2,144	7	18,728	...	1,386	...	1,386	2,967	2,623	5,590	81	...	9	2	92	6,92,809	36,380	6,56,429
17,004	11	2,04,415	...	365	...	365	4,813	3,261	8,074	81	...	5,088	1	5,170	5,22,999	50,461	4,72,538
16,920	...	79,962	...	314	...	314	6,031	7,063	13,094	32	1	1,484	...	1,517	2,86,891	30,280	2,56,611
1,35,296	102	2,30,702	...	2,375	...	2,375	44,232	29,535	73,767	66	...	789	...	855	11,53,203	48,209	11,04,994
1,10,876	...	1,83,661	...	1,291	...	1,291	15,195	15,915	31,110	160	...	...	16	176	8,18,268	33,735	7,84,533
99,929	760	1,89,042	...	1,818	...	1,818	8,661	15,391	24,052	552	...	30	2	584	4,47,267	27,019	4,20,248
55,854	94	99,356	...	33,695	...	33,695	19,255	34,531	53,786	467	...	179	24	670	4,77,054	34,744	4,42,310
828	...	1,836	...	6,723	...	6,723	48,785	20,695	69,480	23	...	98	4	125	4,12,270	23,364	3,88,906
57,738	...	83,550	...	34,223	...	34,223	39,830	42,999	82,829	93	...	...	4	97	12,30,928	51,153	11,79,775
2,707	3	5,297	...	19,242	...	19,242	46,882	11,441	57,323	30	...	2,278	2,390	4,698	2,64,999	29,825	2,35,174
255	9	2,462	...	8,710	...	8,710	18,387	24,419	42,806	2,091	...	17	9	2,117	6,42,753	29,359	6,13,394
750	...	1,815	...	4,572	...	4,572	4,061	2,998	7,059	342	10	4	4	360	8,49,327	64,149	7,85,178
19	14	283	...	17,416	...	17,416	10,697	17,489	28,186	28	75	62	37	202	10,58,933	43,580	10,15,353
6,93,778	2,567	20,63,229	...	2,28,724	13,26,342	15,55,066	6,41,220	2,83,267	9,24,487	5,033	121	19,197	2,816	27,167	1,99,28,495	12,21,861	1,87,06,634
6,40,754	3,180	19,96,155	3,150	2,53,155	9,58,735	12,15,040	5,02,241	2,43,757	7,45,998	1,289	256	80,638	2,858	84,441	1,88,64,964	10,26,787	1,78,38,177

(c) Inclusive of Rs. 2,26,702 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (*a*) to Imperial Form No. 2).

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

Expenditure.

IMPERIAL FORM No. 2.

Excise Charges of 1913-1914.

	District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	42,932	13,445	6,730	1,284	35	64,426	
2	Kaira	48,821	19,494	7,653	760	36,168	1,12,896	
3	Panch Maháls							
4	Broach	14,279	4,729	1,361	199	9,730	30,298	
5	Surat	42,507	13,316	4,875	737	1,665	63,100	
6	Thána	66,413	23,759	4,443	380	735	95,730	
7	Bombay—							
	Collector of Bombay ..	1,07,392	4,744	15,120	4,654	1,82,613	3,14,523	
	Assistant Commissioner of Excise for Bombay Presidency and Central Provinces	31,593	5,187	532	1,318	.....	38,630	
8	Kolába	25,707	9,413	734	158	368	36,380	
9	Ratnágiri	37,573	7,226	4,619	877	166	50,461	
10	Kánara	21,201	7,031	1,439	502	107	30,280	
11	Dhárwár	31,508	12,521	2,559	774	847	48,209	
12	Belgaum	19,913	9,431	988	978	2,425	33,735	
13	Bijápur	17,936	6,009	1,244	933	897	27,019	
14	Sholápur	21,902	6,634	2,129	869	3,210	34,744	
15	Sátára	15,452	5,664	1,026	326	896	23,364	
16	Poona	35,638	11,251	2,086	1,151	1,027	51,153	
17	Ahmednagar	18,218	7,958	2,505	135	1,009	29,825	
18	Násik	20,172	7,483	1,227	324	153	29,359	
19	West Khándesh ...	40,457	13,914	1,835	1,035	6,908	64,149	
20	East Khándesh... ...	29,263	11,237	555	969	1,556	43,580	
	Total Charges. 1913-1914 ...	6,88,877	2,00,446	63,660	18,363	*(a) 2,50,515	12,21,861	
	Total Charges. 1912-1913 ...	6,78,811	1,55,040	41,818	25,265	*1,25,853	10,26,787	

* Exclusive of the Opium and Abkári compensation paid annually to the several Native States in term of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) Inclusive of Rs. 2,26,702 on account of refund of Opium Pass Fee to several Native States.

H. O. QUIN,

Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Toddy spirit.	Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ahmedabad	...	...	...	...	...	...	13	...	...	...	3	2	4	(*g*)3	...	1
2 Kaira	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
3 Panch Mahals	...	...	(*j*)1	...	...	...	2	...	...	...	1	...	...	1	...	1
4 Broach	...	...	...	...	...	...	8	...	...	...	...	...	...	1	...	...
5 Surat	...	...	2	...	...	...	13	...	...	...	2	...	...	1	...	...
6 Thána	...	...	...	...	...	...	6	...	...	...	...	1	7	2	1	7
7 Bombay	1	...	...	1	...	34	109	2	...	...	3	12	(*a*)39	(*h*)2	...	66
8 Kolába	...	...	6	...	...	...	5	...	...	...	...	5	1	2	...	...
9 Ratnágiri	...	...	...	8	...	...	5	...	...	...	...	...	...	...	...	...
10 Kánara	...	...	...	3	...	...	4	...	...	...	...	...	...	1	...	...
11 Dhárwár	...	...	1	...	...	...	6	...	...	...	4	...	...	2	...	...
12 Belgaum	...	...	1	...	...	...	11	...	...	...	1	...	(*b*) 1	3	...	...
13 Bijápur	...	...	...	...	...	...	3	...	...	...	...	...	...	1	...	...
14 Sholápur	...	...	...	...	...	...	3	...	...	...	2	...	1	2	...	5
15 Sátara	...	...	...	...	...	...	12	...	...	...	3	2	(*c*)1	1	1	...
16 Poona	1	...	1	...	...	...	35	...	...	...	1	11	(*d*)8	(*i*)4	...	91
17 Ahmednagar	...	...	...	...	...	...	10	...	...	...	...	...	(*e*)3	1	...	...
18 Násik	...	...	...	...	...	...	12	...	...	...	...	1	(*f*)4	2	1	23
19 West Khándesh	...	...	1	...	1	...	3	...	...	...	...	...	...	1	...	...
20 East Khándesh	...	...	...	...	...	...	4	...	...	...	...	...	1	1	...	...
Total ... 1913-1914 ...	2	...	13	12	1	34	236	2	...	...	20	34	70	31	3	194
Total ... 1912-1913 ...	2	...	13	13	1	29	247	2	...	...	20	35	70	32	3	194

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.										Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine licenses.	
1	18	19	20	21	22	23	24	25	26	27	28	29
	Off / On											
1 Ahmedabad	11 ...	42	...	...	...	3	3	117	64	35	20	
2 Kaira	2 ...	40	27	...	...	...	27	85	11	14	11	
3 Panch Mahals	1 ...	54	4,843	...	...	...	4,843	36	4	5	3	
4 Broach	5 ...	47	13	...	42	9	63	40	23	14	12	
5 Surat	7	194	11,599	...	248	209	12,056	24	12	18	8	
6 Thána	9 ...	264	26	2	562	224	814	17	24	20	17	
7 Bombay	53 46	250	1	80	110	90	281	12	439	37	231	
8 Kolába	7 ...	133	3	...	68	23	94	15	11	16	6	
9 Ratnágiri	6 ...	173	...	...	541	82	623	8	12	15	1	
10 Kánara	6 ...	107	...	...	166	76	242	11	1	21	1	
11 Dhárwár	7 ...	118	...	...	19	129	148	16	21	47	19	
12 Belgaum	8 ...	99	...	...	15	81	96	17	23	34	19	
13 Bijápur	2 ...	53	...	...	14	105	119	11	5	34	3	
14 Sholápur	6 ...	27	...	...	9	13	22	46	19	24	15	
15 Sátára	8 ...	54	54	...	...	4	58	41	6	33	6	
16 Poona	17 ...	49	5	5	25	28	63	59	88	46	16	
17 Ahmednagar	7 ...	21	...	...	1	5	6	62	8	42	8	
18 Násik	7 ...	96	...	...	12	9	21	43	6	40	4	
19 West Khándesh	3 ...	109	...	...	3	5	8	33	7	22	4	
20 East Khándesh	5 ...	122	...	...	3	2	5	83	9	56	5	
Total ... 1913-1914 ...	177 46	2,043	16,570	87	1,838	1,097	19,592	781	793	573	418	
Total ... 1912-1913 ...	181 48	(*k*)2,113	16,339	90	1,830	1,042	19,301	786	942	572	400	

(*a*) Includes 2 Military Canteen tenant licenses and 1 Steamer license.
(*b*) Military Canteen tenant license.
(*c*) Military Canteen tenant license.
(*d*) Includes 4 Military Canteen tenant licenses.
(*e*) Includes 2 Military Canteen tenant licenses.
(*f*) Includes 1 Military Canteen tenant license.
(*g*) Includes 1 dining car license.
(*h*) Dining car licenses.
(*i*) Includes 1 dining car license.
(*j*) Exclusive of the distillery at Wadia in the Sankheda Mewas under the Rewa Kántha Agency.
(*k*) There were 113 shops in West Khándesh during 1912-13 and not 114 as shown in that year's report.

H. O. QUIN,

Commissioner of Customs, Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.			
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues of Imperial Gallons.		
	Number of Imperial Gallons.	Average strength per Gallon.										At strength of 25° U. P.	At strength of 60° U. P.	At strength of
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
1 Ahmedabad	...	...	...	...	...	...	...	...	...	...	...	...	1,34,908	20,810	.....
2 Kaira	...	...	...	...	...	...	...	...	...	...	...	...	35,581	147	40° U. P.) 1,748
3 Panch Mahâls	...	...	...	...	...	...	...	...	...	...	...	...	40,983	2,08,453	.....
4 Broach	...	...	...	...	...	...	...	...	...	...	...	...	77,655	25,084	.....
5 Surat	...	...	...	...	...	...	...	...	...	...	...	...	2,24,313	2,99,406	.....
6 Thâna	...	...	...	...	...	...	...	...	...	...	...	...	1,63,648	5,28,301	.....
7 Bombay	...	...	...	...	...	(g)7,371 (r) 105	9 6 0 7 13 0	5	5 per cent. *ad valorem.*	116	13 0 0	15,601	0 3 0	1,10,682	27,464	(20° U. P.) 4,62,484
8 Kolâba	...	...	...	...	...	...	...	...	...	...	...	...	...	1,49,200	25,045	.....
9 Ratnâgiri	...	...	...	...	...	...	...	...	...	...	...	...	...	56,118	94,441	.....
10 Kânara ... Below-ghat	...	...	...	...	...	...	...	...	...	...	...	...	...	25,403	...	(40° U.P.) 1,943
10 Kânara ... Above-ghat	...	...	...	...	...	...	...	...	...	...	...	...	...	31,607	...	...

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Sâlsette and Bassein Tâlukas of the

(g) Inclusive of 7,000 gallons supplied to a Government Department, free of duty.

(r) Medicinal spirits from Baroda.

	Rs. a. p.	Rs. a. p.		Rs.	Rs.				
1,09,517	3 12 0 (*a*)* 1 8 0 (*a1*) 3 0 0 (*a2*) 1 0 0 (*a3*) 0 12 0 (*a4*)	1 14 0 (*a*) 0 12 0 (*a1*) 1 8 0 (*a2*) 0 11 9 (*a3*) 0 6 0 (*a4*)	5,729	27	35	643	2,791	547	(*a*) Ahmedabad City, Cantonment and 10 miles round. (*a-1*) Parántij Táluka including Modása Mahál (exclusive of Deroli, Amodra and Indran villages) and Bakhtal village in the Mahi Kántha Agency. (*a-2*) Rest of the district. (*a-3*) Deesa Cantonment. (*a-4*) All the States and tálukas under the Mahi Kantha Political Agency except Idar, Danta and Pol and those mentioned under (*a-1*), (*b*) and (*b-1*).
27,794	2 4 0 (*b*) 1 8 0 (*b1*)	1 3 0 (*b*) 0 12 9 (*b1*) 1 3 3 (*b2*) 1 13 0 (*b3*)	2,874	27	35	227	931	37	(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Bhádarwa, Umetha and Dodka Mewás States in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency. (*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency, Khádal Táluka and Pandu Mewas. (*b-2*) Kapadvanj Táluka. (*b-3*) Matar and Anand Tálukas.
1,14,118	1 8 0 (*c*) 1 2 0 (*d*)	0 12 0 (*c*) 0 9 0 (*d*)	1,620	27	35	149	218	...	(*c*) Whole of the district and Sankheda Mewás. (*d*) Bálásinor State in the Rewa Kántha Agency.
68,275	3 12 0	1 14 0	2,599	27	35	145	712	...	
2,87,097	3 12 0 (*e*) 3 0 0 (*e1*) 2 4 0 (*e2*) 1 8 0 (*e3*)	1 14 0 (*e*) 1 8 0 (*e1*) 1 2 0 (*e2*) 0 12 0 (*e3*)	1,111	30	40	574	1,356	...	(*e*) Surat City and 5 miles round Chorási and Olpád Tálukas and western part of Bulsár Táluka. (*e1*) Jalálpur Táluka and western part of Bárdoli, Mándvi and Chikhli Tálukas, Párdi Táluka and eastern part of Bulsár and Mándvi Tálukas. (*e2*) Eastern part of Bárdoli and Chikhli Tálukas. (*e3*) The Dángs.
3,34,058	4 8 0 (*f*) 3 12 0 (*f1*) 3 0 0 (*f2*) 3 9 6 (*f3*) 2 13 6 (*f4*)	2 4 0 (*f*) 1 14 0 (*f1*) 1 8 0 (*f2*) 1 12 9 (*f3*) 1 6 9 (*f4*)	429	30	40	115	970	51	(*f*) Sálsette Táluka and Bassein Town. (*f1*) Rest of Bassein Táluka and rest of the district except Umbergaon Petha. (*f2*) Umbergaon Petha. (*f3*) Toddy spirit in Sálsette Táluka and Bassein Town exclusive of the tree-tax incidence which is Re. 0-14-6 in the case of 25° U. P. and Re. 0-7-3 in that of 60° U. P. (*f4*) Toddy spirit in rest of Bassein Táluka exclusive of the tree-tax incidence which is Re. 0-14-6 in the case of 25° U. P. and Re. 0-7-3 in that of 60° U. P.
4,63,934	5 4 0 4 5 6 (*g*)	2 10 0 2 2 9 (*g*)	5,504	30	40	3,788	10,346	4,454	(*g*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-14-6 in the case of 25° U. P. and Re. 0-7-3 in that of 60° U. P.
1,21,993	3 12 0	1 14 0	309	30	40	87	937	2	
79,864	3 0 0 2 6 4 (*h*)	1 8 0 1 3 2 (*h*)	86	30	40	6	863	...	(*h*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-4-10 in that of 60° U. P.
20,318	2 4 0 1 10 4 (*i*)	1 12 10 1 5 1 (*i*)	77	30	40	...	1,379	...	(*i*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-7-9 in that of 40° U. P.
23,255	4 8 0	2 4 0							

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District. The duty is exclusive of the tree-tax.

* Deesa 45° U.P., Kapadvanj, Mátar and A'nand Tálukas of Kaira and Kánara (below-ghat) 40° U.P.

					Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.				
11	Dhárwár	...	...	...	...	...	...	...	...	...	...	...	...	1,75,084	...	.....
12	Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	1,17,400	...	.....
13	Bijápur	...	...	...	...	...	...	...	...	...	...	...	...	43,350	9,387	.....
14	Sholápur	...	...	...	...	...	...	...	...	...	...	...	...	48,280	325	.....
15	Sátára	...	...	...	...	...	...	...	...	...	...	...	...	67,733	2,264	.....
16	Poona	...	...	...	...	...	...	...	...	...	...	2,29,278	0 3 0	1,70,940	...	.....
17	Ahmednagar	...	...	...	...	...	...	...	...	...	...	...	...	35,023	81	.....
18	Násik	...	...	...	...	...	...	...	...	...	...	...	...	1,20,509	45,036	.....
19	West Khándesh	...	...	...	...	...	...	...	...	...	...	...	...	51,531	3,73,079	.....
20	East Khándesh	...	...	...	...	...	...	...	...	...	...	...	...	52,230	3,36,294	.....
	Total 1913-1914	...	...	...	...	7,371 105	...	5	...	110	...	3,43,670	...	10,39,410	10,00,546	(40° U. P.) 3,691 (20° U. P.) 3,62,491
	Total 1912-1913	...	...	...	...	5,855 49	...	...	...	80	...	2,67,009	...	20,15,078	10,50,219	(40° U.P.) 3,542 20° U.P.) 6,18,680

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			REMARKS.
	(p) Rates of duty per Gallon.		(q) Issues in sers (1 ser=2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	25° U.P.	60° U.P.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
				Rs.	Rs.				
1,31,763	4 8 0	2 4 0	410	30	40	4	5,146	1	
88,054	5 4 0 (k) 4 8 0 (k1)	2 10 0 (k) 2 4 0 (k1)	308	30	40	5	2,288	...	(k) Belgaum City, Cantonment and 10 miles round. (k-1) Rest of the district.
36,272	4 8 0	2 4 0	109	30	40	6	1,778	...	
36,572	5 4 0	2 10 0	4,480	30	40	37	3,000	18	
51,706	4 8 0	2 4 0	1,402	30	40	16	5,966	...	
1,32,634	5 4 0 (l) 4 8 0 (l1)	2 10 0 (l) 2 4 0 (l1)	4,472	30	40	418	5,569	120	
26,973	4 8 0	2 4 0	3,236	30	40	93	2,052	...	(l) Poona City, Cantonment and 10 miles round. (l-1) Rest of the district.
1,08,386	4 8 0 (m) 3 12 0 (m1) 1 8 0 (m2)	2 4 0 (m) 1 14 0 (m1) 0 12 0 (m3)	2,024	30	40	179	2,922	108	(m) Násik City. (m1) Rest of the district except Peint Táluka. (m2) Peint Táluka.
1,88,240	3 12 0 (n) 1 8 0 (n1)	1 14 0 (n) 0 12 0 (n1)	1,095	30	40	78	640	...	(n) Whole of the district except Navápur Potha. (n1) Navápur Potha.
1,73,695	4 8 0 (o) 3 12 0 (o1)	2 4 0 (o) 1 14 0(o1)	3,878	30	40	255	1,705	...	(o) Bhusawal Town. (o1) Rest of the district.
26,25,376	.....	...	41,811	...	...	6,825	51,664	5,338	(p) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
26,30,859	.....	...	44,259	...	...	8,329	50,565	5,433	(q) These are really sales of Opium in seers.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

	District.	Population.				Number of Persons per Retail Shop for sale of	
						Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
	1	2	3	4	5	6	7
1	Ahmedabad ...	.....	.....	.....	827,809	19,710	275,936
2	Kaira ...	.....	.....	.....	691,744	17,294	25,620
3	Panch Maháls ...	.....	.....	.....	322,695	5,976	67
4	Broach ...	.....	.....	.....	306,717	6,500	4,869
5	Surat ...	.....	.....	.....	654,109	3,372	54
6	Thána ...	.....	.....	.....	882,309	3,342	1,084
7	Bombay ...	.....	.....	.....	979,445	3,918	3,486
8	Kolába ...	.....	.....	.....	594,166	4,467	6,321
9	Ratnágiri ...	.....	.....	.....	1,203,638	6,957	1,932
10	Kánara ...	.....	.....	.....	430,548	4,024	1,779
11	Dhárwár ...	.....	.....	.....	1,026,005	8,695	6,932
12	Belgaum ...	.....	.....	.....	943,820	10,487	9,831
13	Bijápur ...	.....	.....	.....	862,973	16,283	7,252
14	Sholápur ...	.....	.....	.....	768,330	28,457	34,924
15	Sátára ...	.....	.....	.....	1,081,278	20,024	18,643
16	Poona ...	.....	.....	.....	1,071,512	21,867	17,008
17	Ahmednagar ...	.....	.....	.....	945,305	45,014	157,551
18	Násik ...	.....	.....	.....	905,039	9,427	43,097
19	West Khándesh ..	.....	.....	.....	580,723	5,328	72,590
20	East Khándesh ...	.....	.....	.....	1,034,886	8,483	206,977
	Total ...	.....	.....	.....	16,113,051	7,887	822

	District.	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 35 of Form 1.	Remarks.
		Drugs.						
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
		8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	7,075	23,652	5,391	232	587	5,499	
2	Kaira ...	8,138	49,410	1,239	185	102	3,474	
3	Panch Maháls ...	8,964	64,539	7,429	185	67		
4	Broach ...	6,269	21,908	12,842	385	219	12,461	
5	Surat ...	27,255	36,339	27,531	118	335	27,023	
6	Thána ...	51,901	44,115	22,732	29	57	21,334	
7	Bombay ...	81,620	26,471	43,274	13,914	3,429	57,055	
8	Kolába ...	39,611	37,135	11,541	23	94	11,048	
9	Ratnágiri ...	150,455	80,243	4,232	3	67	3,926	
10	Kánara ...	39,141	26,502	6,317	7	304	5,960	
11	Dhárwár ...	64,125	21,829	10,489	23	719	10,770	
12	Belgaum ...	55,519	27,759	8,325	14	330	8,312	
13	Bijápur ...	78,452	25,382	4,876	22	279	4,870	
14	Sholápur ...	16,703	32,014	5,062	439	700	5,757	
15	Sátára ...	26,373	32,766	3,106	62	643	3,597	
16	Poona ...	21,430	23,294	10,394	319	773	11,010	
17	Ahmednagar ...	15,247	22,507	1,944	204	606	2,488	
18	Násik ...	21,047	22,625	6,509	96	473	6,778	
19	West Khándesh ...	17,598	26,396	14,419	79	122	13,521	
20	East Khándesh ...	11,760	18,480	9,790	168	272	9,724	
	Total ...	20,631	28,103	10,812	966	574	11,610	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkári.

No. Exc.—527 of 1914.

Revenue Department:

Office of the Commissioner in Sind,
Government House, Karáchi, 10th October 1914.

Memorandum.

The Commissioner in Sind has the honour to submit the report prepared by the Assistant Commissioner, Salt, Excise and Opium in Sind, on the administration of the Excise Department in Sind for the official year 1913-14.

2. The main features of the year's administration are briefly noticed in the following paragraphs.

Alterations in the Excise system.

3. In addition to the changes noticed in paragraph 3 of the report the tender system for the disposal of opium licenses was replaced by selection in accordance with the orders of Government, and in pursuance of their policy of restricting the consumption of deleterious drugs as far as possible.

Country Spirits.

4. The quantity of country liquor consumed rose from 2,11,691 to 2,13,627 proof gallons. An analysis of the figures shows that the increase is confined to the rural areas of the districts of Karáchi and Hyderabad. The Collector of Karáchi attributes this rise to the prosperous agricultural season. The Collector of Hyderabad traces the increase of 3,800 gallons in the Hyderabad figures to the larger consumption of liquor at marriages and social festivities amongst the Hindu community. An explanation of the decreases in the consumption of country liquor which occur in the Sukkur, Lárkána and Thar and Párkar districts is contained in paragraph 9 of the report. The increase cannot be considered abnormal and may perhaps to some extent be attributed to competition, in a year of financial stringency, of the cheaper Indian made article with foreign liquor.

Foreign Liquor.

5. Importations by sea into Karáchi of foreign liquor, including consignments intended for other Provinces in Northern India, dropped from 897,842 to 761,213 gallons. The noticeable feature is the very large fall in the importations of fermented liquor from 707,875 to 562,375 gallons. The decline in imports of European beer is ascribed partly to its increased cost, prices having been raised owing to the extra cost of casks, partly to the Temperance movement and, so far as Sind is concerned, to the successful competition of beer manufactured at Indian breweries.

6. Turning to the sales at licensed shops of foreign liquor and of Indian liquors excised at Tariff rates the figures exhibit a large increase under the head of fermented liquor (31,046 gallons) which is largely due to the presence in Karáchi of a large number of troops at the Rest camp during the trooping season and to a smaller extent, it is believed, to a growing partiality for malt liquor amongst the Hindu middle class in urban areas. The comparatively large increase of about 5,000 gallons in the sales of foreign spirits occurred almost entirely in the towns of Karáchi and Hyderabad; it is not however possible to determine the actual increase of local consumption since the figures include supplies to the up-country customers of large Karáchi firms.

Intoxicating Drugs.

7. Although the consumption of bháng, charas and ganja increased by about 767 seers, there is little to regret in the fact. Charas, the most harmful of these drugs, has largely been forced out of use by the measures adopted to that end: consumption has

steadily diminshed since 1910-11, and during the year under report amounted only to 7,180 seers. To counterbalance this, there has occurred a very considerable increase in the consumption of bhang which is consumed throughout the Province as a cooling beverage and is comparatively innocuous. Licit sales are largely influenced by smuggling from across the frontier and the improvement in the sales, occurring as it does principally in Sukkur and Lárkána, may be regarded as a favourable sign of vigilance on the part of the Excise establishment.

Opium.

8. The consumption of opium was 18,663 lbs. as compared with 19,396 in the preceding year. The decrease is ascribed to the enhancement of the maximum retail selling prices from 7 to 8 annas per tola in consequence of the increase of the issue rate from Rs. 13-8-0 to Rs. 15 per pound.

Excise Revenue.

9. The net excise revenue fell from Rs. 2,278,717 to Rs. 2,228,362 a result which is accounted for by the reduced consumption of opium and charas referred to above.

Excise Intelligence Bureau.

10. The Excise Intelligence Bureau continues to render useful assistance in the collection and dissemination of information relating to excise crime in general and smuggling in particular. The memorandum on the smuggling of excisable articles has been completed and a list of smugglers residing in and out of the Province has been compiled. These should prove of great assistance to all officers concerned. The weekly Excise supplement to the *Sind Police Gazette* published by this Bureau keeps Inspectors informed of excise crime throughout the Province and already appears to have placed a check on the smuggling of bhang from Kelat and on the illicit cultivation of bhang. Now that the initial work of the Bureau is well in hand the possibility of utilizing the services of the Superintendent for conducting the investigation of important cases is being considered.

11. The number of cases detected during the year under the Abkári Act amounted to 100 and under the Opium Act to 59. Some very large seizures were made of illicitly cultivated bhang and an important case of attempted smuggling of cocaine was detected. Particulars of these cases are given in paragraph 14 of the report.

12. The important question of the reorganization of the Kotri distillery was dealt with by Mr. Lucas, who embodied his recommendations in a comprehensive report on which the orders of Government are awaited.

General remarks.

14. The chief feature of the year's operations has been the success of the measures taken to check the consumption of deleterious Intoxicating Drugs. The number of opium shops was reduced by six and of intoxicating drug shops by forty-nine. This measure, coupled with the enhancement of the duty on opium, charas and ganja, has led to the marked fall in consumption exhibited in the following table :—

Year.	Number of shops (Intoxicating Drugs).	Bhang.		Charas.		Ganja.		Opium.		
		Issue price per seer.	Consumption in thousands of seers.	Issue price per seer.	Consumption in thousands of seers.	Issue price per seer.	Consumption in thousands of seers.	No. of shops.	Issue price per seer.	Consumption in thousands of seers.
		Rs.								
1911-12 ...	432	1	113·2	Rs. 12 per seer	15·0	Rs. 6 per seer.	·7	251	Rs. 27 per seer.	20·8
1912-13 ...	378	1	104·4	Rs. 16 per seer.	10·5	Rs. 7-8 per seer	·8	246	Rs. 27 per seer	19·4
1913-14 ...	29	1	108 6	Rs 20 per seer.	7·1	Rs. 7-8 per seer.	·8	224	Rs. 30 per seer.	18·6

Although there is no evidence of the spread of the cocaine habit in Sind, a vigilant look out is kept by both the Sea Customs and Excise Department to

frustrate attempts to smuggle cocaine through the port, and important seizures were made. The report gives no reason to suppose that the drink habit is spreading in the Province : on the other hand, there are satisfactory indications of organized effort on the part of Temperance Societies to cope with the problem by providing counter attractions on the occasions of festivals, while the authorities and the Advisory Committees have co-operated in the same direction by securing the closure of shops during the Diwali and other festivals and by restricting the hours of business.

14. The work of the department has been satisfactory under the supervision of Mr. Phillipowsky, the Assistant Commissioner.

R. P. BARROW,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department, Bombay.

No. E.—847 OF 1914-15.

EXCISE DEPARTMENT.

From

R. F. E. CUMMING, ESQUIRE,
Assistant Commissioner of Salt,
Excise and Opium in Sind;

To

THE COMMISSIONER IN SIND.

ASSISTANT COMMISSIONER'S OFFICE,
Karáchi, $\frac{11th}{14th}$ *September 1914.*

Sir,

I have the honour to submit the Annual Report on the Administration of the Excise (A'bkári and Opium) Department of the Province of Sind for the year ending the 31st March 1914. In accordance with the orders contained in Government Resolution No. 4679, dated the 20th June 1904, only excise opium is dealt with in the portion of the report relating to opium.

The statements referred to in Government Resolution, Revenue Department, Nos. 2302 and 5120, dated the 5th March and 30th May 1912, respectively, are hereto annexed. The Provincial Statements A and B referred to in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated the 17th April 1913, also accompany. The latter statement (B) has been amplified this year according to paragraph 2 of Government Resolution, Revenue Department, No. 831, dated the 27th January 1914.

2. Mr. P. Phillipowsky was in charge of the Department throughout the year.

3. The important changes made during the year in the system and arrangements previously in force were:—

(1) The enhancement of the issue rate of opium to Rs. 15 per lb. (*vide* Government Notification No. 2634, dated the 19th March 1913) and of the maximum selling price of opium to Rs. 20 per lb. with effect from 1st April 1913 (*vide* Commissioner in Sind's Endorsement No. C.—174, dated the 29th March 1913).

(2) Reduction, with effect from 1st January 1914, of the transhipment fees levied on chests of opium at the ports of Bombay, Karáchi and Aden (*vide* Government Resolution, Revenue Department, No. 11495, dated the 19th December 1913).

(3) Reduction to 1 tola of the 2 tolas limit laid down for licit possession of opium by *bonâ fide* travellers entering British Districts from Foreign territory (*vide* Government Resolution, Revenue Department, No. 4210, dated the 3rd May 1913).

(4) Amendment of No. 6 (*a*) and rule 7 (*b*) of the Bombay Opium Rules (*vide* Government Resolution, Revenue Department, Nos 9096 and 2401, dated the 4th October 1913 and 14th March 1914, respectively).

(5) The absolute prohibition of the sale of cocaine to, and its possession by a private person not holding a *bonâ fide* medical prescription (Government Resolution No. 6706, dated 21st July 1913).

(6) The enhancement of the duty on charas from Rs. 16 to 20 per seer from 1st April 1913 under Government Resolution No. 11073, dated the 3rd December 1912, and the raising of the minimum selling price of charas from annas six to annas seven per tola sanctioned by the Commissioner in Sind in his Memo. No. T.—3081, dated the 17th March 1913.

(7) Reduction of the quantity of charas that can be possessed or transported without a permit from 5 to 3 tolas (Government Resolution No. 6706, dated the 21st July 1913).

(8) The amendment of (*a*) wholesale and (*b*) retail "Off" foreign liquor license forms with a view to permitting the manufacture and sale of milk punch (Government Resolution, No. 9972, dated the 28th October 1912).

(9) The declaration of the following descriptions of Country liquor to be Foreign liquor for the purpose of the Bombay A'bkári Act V of 1878 :—

(*a*) Spirit of wine and rectified spirits.

(*b*) Perfumed spirits and drugs, medicines and chemicals containing spirit.

(*c*) Grape liquor, and

(*d*) Malt liquor.

(Government Notification No. 7075, dated the 30th July 1913.)

(10) Prohibition of the employment, by a licensee under the A'bkárí Act, of certain classes of persons as agents to assist him in his business (Government Resolution, No. 2381, dated the 12th March 1913).

(11) Raising of the age limit for sale of liquor to minors from 14 to 16 and the prohibition of admission of minors under 16 into premises licensed for the sale of liquor. (Government Resolution, Revenue Department, No. 787, dated the 26th January 1914).

(12) The amendment of rules 6, 12 and 15 of the rules for the management of the Central Distillery at Kotri as regards weighment and storage of molasses, etc., suspending of boards to storage vessels shewing particulars regarding receipts, issues, etc., and revision of hours for receiving applications for liquor required for removal from the Distillery (Commissioner in Sind's Nos. 224, Exc. 322 and Exc. 409, dated the 14th April, 2nd June and 10th July 1913, respectively).

(13) Revision of the maximum and minimum retail prices of Uran liquor (Commissioner in Sind's No. C.—178, dated the 31st March 1913).

4. Uran liquor was formerly supplied from the Karáchi and Hyderabad Bonded Warehouses but it is now supplied from the former only. The room for the storage of Uran liquor in the Hyderabad Bonded Warehouse has been converted into an office for the Bonded Warehouse Inspector and a monthly rent of Rs. 15 is paid by this Department.

5. The Note to Rule 344 of the Bombay Jail Manual has been amended according to which the Excise officers can now interrogate prisoners in Jail. On each such occasion they have to produce a letter addressed to the Superintendent of the Prison or Jailor by the Assistant Commissioner of Salt, Excise and Opium in Sind.

6. The rules regarding the relations of the Excise Department with District officers were revised during the year under report inasmuch as rule 5 is concerned which has now been *deleted* under the orders of the Commissioner in Sind conveyed in his No. C.—296, dated the 22nd May 1913, and now the A'bkári Inspector, Karáchi, works in direct subordination to the Assistant Commissioner of Salt, Excise and Opium in Sind.

7. A scheme for the revision of the Excise establishment is still receiving the attention of the Commissioner in Sind, but in the interim I have been permitted to retain the services of the temporary clerk, referred to in paragraph 4 of my previous report, for a further period of 12 months.

8. The following table exhibits the total realizations from liquor, intoxicating drugs and opium during each of the last five years :—

Head of Revenue.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	4,31,376	4,54,373	5,08,958	5,07,656	4,77,559
Foreign and other liquors dutiable at Tariff rates.	25,481	30,665	35,092	28,568	33,429
Country liquor ...	11,22,965	12,34,699	13,86,868	14,12,685	14,37,332
Toddy ...	1,560	1,230	1,035	1,265	1,072
Opium ...	2,25,515	2,28,817	2,39,858	3,68,094	3,15,173
Miscellaneous ...	415	234	318	485	5,734
Total ...	18,07,430	19,50,018	21,72,129	23,18,753	22,70,299

The decrease of Rs. 48,454 in the total realizations is arrived at as under : —

	Rs.	
(1) A decrease of	30,097	under Intoxicating Drugs.
(2) A decrease of	193	under Toddy.
(3) A decrease of	52,921	under Opium.
Total decrease ...	83,211	

Counterbalanced by an increase of :—

	Rs.
Under foreign liquor ...	4,861
Under country liquor ...	24,647
Under miscellaneous ...	5,249
	34,757
Net decrease ...	48,454

9. The quantity of country spirit issued from the Kotri distillery for sale and the quantity of Uran liquor imported during the years 1912-13 and 1913-14 were as follow :—

		1912-13.	1913-14.
		Gallons.	Gallons.
Kotri ...	Weak ...	4,904	2,259
	Strong ...	214,434	214,937
Uran ...	Weak ...	41,492	30,494
	Strong ...	5,266	4,185
Total ...		2,66,096	2,51,875

Total issues of liquor from the Kotri distillery in terms of London proof amounted to 195,108·5 gallons in 1913-14 as compared with 195,932 proof gallons in the year 1912-13.

The actual sales of the Kotri and Uran liquor during the same period were :—

	1912-13.	1913-14.
	Proof gallons.	Proof gallons.
Karáchi	73,746	74,807
Hyderabad	54,654	58,454
Nawábshah	19,948	19,956
Sukkur	20,123	19,648
Lárkána	25,020	23,711
Thar and Párkar	10,454	9,520
Upper Sind Frontier ...	7,746	7,531
Total ...	211,691	213,627

From the above figures it will be seen that the total increase in consumption amounted to 1,936 proof gallons. The Karáchi district exhibits an increase of 1,061 proof gallons which the Collector of Karáchi attributes to more prosperous condition of the people of the *barani* tracts owing to plentiful rains.

In the Hyderabad District there was an increase of 3,800 proof gallons in the consumption of country liquor. The increase is noticeable in the sales of Kotri liquor, and the Collector of Hyderabad remarks that it is apparently due to increased consumption on marriages and other social festivities among the Hindu community. The difference in the Nawábsháh District being slight no remarks have been offered by the Collector. As regards the decrease of 475 proof gallons in the Sukkur District the Collector of Sukkur remarks that "the decrease is due to the preaching of Temperance Associations for abstinence from alcoholic drinks."

The Lárkána District shows a decrease of 1,309 proof gallons and the Collector of Lárkána remarks that it is attributed to a steady development of a taste for foreign liquor among well-to-do people and to the fact that the Panchayats in some places have succeeded in stopping the use of liquor at marriages and other festivals. The Thar and Párkar District shows a decrease of 934 proof gallons which is evidently due to the outbreak of plague at Mirpurkhás during the year under report. In the Upper Sind Frontier District there was a sma decrease of 215 proof gallons for which the Deputy Commissioner is unable to assign any reason.

The average consumption per head of population was 2·91 drams as against 2;89 drams in the previous year.

The Contract Supply System is in force in Sind. This is the fourth year during which the contract for the manufacture and supply of molasses country spirit from the Kotri Central Distillery has been given out for a period of one year. The license for the supply of Uran liquor was renewed for another 3 years commencing from 1st April 1913 at revised rates, and the liquor is to be stocked at the Karáchi Bonded Warehouse only. The forms of license for the manufacture and supply of country spirit were altered to some extent by the Commissioner in Sind, but as the proposals were not accepted (*vide* Government Resolution, Revenue Department, No. 9369, dated the 14th October 1913) the licenses were re-issued in the original text.

The proposal to introduce steam stills and upto date methods of distillation is being considered by the Commissioner in Sind along with the proposal for the transfer of the distillery from Kotri to Karáchi.

As in the preceding year there are only two contract distillers for the province.

The number of stills licensed in the Central Distillery at Kotri was 21 (18 worm and 3 pot stills) as in the previous year.

The capacity of the stills owned by the two contractors was 3,588 gallons. The total quantity of liquor manufactured at the Kotri Distillery was as shewn in the subjoined table :—

Contract Area.	O. P.		U. P.			
	Plain.	Flavoured.	Plain.		Flavoured.	
			40°	10°	40°	10°
	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.
Karáchi District ...	0 11	101 34	442 42	2,430 14	106 0	57,006 27
Hyderabad, Nawábsháh and Thar and Párkar Districts.	51 8	11 7	1,120 37	1,169 40	.....	93,811 12
Sukkur, Lárkána and Upper Sind Frontier Districts.	.....	50 20	441 0	2,677 3	218 0	56,445 3
Total ... 1913-14 ...	51 19	163 13	2,004 31	6,277 9	324 0	2,07,262 42
Total ... 1912-13 ...	.....	170 0	3,979 46	6,374 2	1,041 0	2 08,563 5

The approximate cost of manufacturing liquor as compared with that of the last year is given below:—

	1912-13.		1913-14.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.
Plain liquor, per gallon	0 12 2	1 2 3	0 14 4	1 4 5
Flavoured liquor, per gallon	0 12 10	1 3 3	0 15 0	1 5 5

The subjoined statement shows the sanctioned rates at which liquor was issued from the Kotri Distillery and the four Bonded Warehouses in Sind to retail licensees in the Contract Areas during the years 1912-13 and 1913-14 :—

Contract area.	Place of issue.	1912-13. Issue rate per gallon. Plain. 10° U. P.	1912-13. Issue rate per gallon. Plain. 40° U. P.	1912-13. Issue rate per gallon. Flavoured. 10° U. P.	1912-13. Issue rate per gallon. Flavoured. 40° U. P.	1913-14. Issue rate per gallon. Plain. 10° U. P.	1913-14. Issue rate per gallon. Plain. 40° U. P.	1913-14. Issue rate per gallon. Flavoured. 10° U. P.	1913-14. Issue rate per gallon. Flavoured. 40° U. P.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi District	*Ex*-Kotri Distillery ...	1 3 9	0 14 0	1 5 0	0 14 3	1 2 5	0 13 0	1 4 5	0 11 0
	Ex-Karáchi Warehouse	1 6 3	0 15 10	1 7 0	1 0 7	1 5 0	0 14 5	1 6 5	0 15 5
Hyderabad, Nawábsháh and Thar and Párkar Districts.	*Ex*-Kotri Distillery ...	1 3 9	0 14 0	1 4 9	0 14 3	1 1 5	0 12 0	1 2 5	0 12 3
	Ex-Hyderabad Warehouse	1 4 6	0 14 6	1 5 0	0 14 9	1 2 0	0 12 3	1 2 8	0 13 0
Sukkur, Lárkána and Upper Sind Frontier Districts.	*Ex*-Kotri Distillery ...	1 4 9	0 14 3	1 5 0	0 15 0	1 2 9	0 12 6	1 3 0	0 13 6
	Ex-Sukkur and Lárkána Warehouses ...	1 6 6	1 1 3	1 7 0	1 2 0	1 5 0	0 15 9	1 5 0	1 0 6
	Mhowra liquor.								
Karáchi and Hyderabad Districts.	*Ex*-Karáchi Warehouse	0 14 0	0 9 3	1 0 0	0 11 3	1 4 0	0 13 6	1 6 0	0 15 6
	Ex-Hyderabad Warehouse	1 0 0	0 11 3	1 2 0	0 13 3	...	...	...	...

In connection with the figures of cost of manufacture the Collector of Hyderabad remarks : " The above figures would show that the Distillers worked at a loss : which is improbable. No contractor admits a profit, and independent check is extremely difficult."

Java molasses are being used by the Contract distillers, chiefly on account of cheapness. The outturn, however, is very poor compared with Indian molasses. The flavouring ingredients used in the manufacture of country spirit come from the Persian Gulf, Ceylon, Kashmir, Afghanistan and from parts of the Presidency, including Sind. These articles are not subject to local Octroi duty, having been exempted under Government Resolution, Revenue Department, No. 4381, dated the 11th August 1887.

Toddy. The sales of toddy during the past two years are contrasted below :—

	1912-13. Gallons.	1913-14. Gallons.
Karáchi	3,972	3,449
Lárkána	...	86
Total ...	3,972	3,535

The decrease in the Karáchi District is due to lower bids having been received owing to the diminution of the number of toddy producing trees. The consumption of toddy is confined to the towns of Karáchi, Kotri and Lárkána. It is not in demand in any of the other large towns of the province. The farm, however, realized Rs. 1,072 against Rs. 1,265 in the preceding year.

10. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shewn in the Imperial Forms. The cultivation of hemp was permitted in three dehs of the Sehwan Táluka of the Lárkána District, *viz*, Bubak, Yacubani and Jaheja. The additional deh Jaheja was formed out of portions of dehs Bubak and Yacubani for revenue purposes and was therefore added to the list of dehs in which bhang cultivation was authorized. It was, however, subsequently discovered that Jaheja was carved out of dehs Bubak and Yacubani in which bhang cultivation had never been undertaken. Its inclusion in the rule was therefore unnecessary. Similarly that portion of old deh Yacubani in which bhang cultivation was licensed has been included in

the new deh Bubak, and as bháng cultivation is not now carried on in any part of deh Yacubani that deh has also been omitted from the rule (*vide* Commissioner in Sind's Notification No. Exc. 346, dated the 18th June 1914). All bháng cultivation has thus been concentrated in deh Bubak.

The total area under cultivation was 87 acres and 16½ gunthás. The quantity of bháng produced was 2,880 maunds and 35 seers against 2,871 maunds 1 seer and 40 tolas in the previous year. The total realization under this head (Intoxicating Drugs) amounted to Rs. 4.77,559 against Rs. 5,07,656; there was thus a decrease of Rs. 30,097, which has been arrived at as under :—

An increase of Rs. 5,651 in the Karáchi District.
Do. Rs. 5,549 in the Lárkána District.
Do. Rs. 989 in the Thar and Párkar District

Total ... Rs. 12,189

counterbalanced by a decrease in—

	Rs.
Hyderabad District	5,028
Nawábsháh District	9,413
Sukkur District	24,702
Upper Sind Frontier	3,143
	42,286
Deduct increase	12,189
Net decrease	30,097

The increase in the Karáchi district was due to higher bids having been obtained at the auctions consequent on keener competition.

The Collector of Lárkána also remarks that "the increase under the head of intoxicating drugs is due chiefly to the fluctuations in the amounts of bids." As regards the increase in the Thar and Párkar district the chief item is the realizations from the increased rate of duty which was raised from Rs. 16 to Rs 20. The decrease in the Hyderabad, Nawábsháh Sukkur and Upper Sind Frontier districts is chiefly attributed to the repressive measures adopted by Government, *viz.* :—

(i) Reduction in the number of char as shops,
(ii) Raising of the minimum retail selling prices, and
(iii) Reduction of the quantity of charas purchased by a person in a day.

These same reasons account for the decrease in the sale of charas which is noticeable in each and every district of the Province. There was also a decrease of 13½ seers in the sales of gánja, but the sales of bháng rose from 104,448 seers to 108,596 during the year under report.

In the Karáchi district the sales of bháng and charas show a considerable reduction, whereas the sales of gánja exhibit a slight increase. The Collector of Karáchi remarks that the increase in the sales of gánja is no doubt due to the decreased facilities for the consumption of charas. The figures of sales of intoxicating drugs when contrasted with the revenue display a rather striking disparity. The realizations on account of license fees continued to rise in spite of a considerable decrease in consumption. This can only be attributed to the keen competition among the would be licensees. The Collector of Karáchi further remarks that the reduction in the number of shops in 1912-13 led to higher profits for the remaining shops. The further subsequent reductions coupled with the exclusion of many of the old licensees from their old field of business owing to the closure of their shops led to keen competition amongst the bidders in 1913-14 in the hope that they would again make good profits. However, the experience of 1913-14 belied their hopes: the prices paid were too high to allow of much profits being made. At the auctions of the current year held in March last lower bids were again received in all Divisions, including Karáchi Town.

There was an increase of 1,272 seers in the sale of bháng in the Hyderabad district which was counterbalanced by the decrease of 92 and 851 seers in the sales of gánja and charas, respectively. The prevalence of high prices of staple food grains during the year and the exodus of the foreign labourers, such as Márwáris and Tháris, to their countries owing to good rainfall there may be taken as contributing factors of the decrease in addition to the repressive measures adopted for the ultimate suppression of charas. In the Thár and Párkar District the sales of bháng rose from 3,180 to 3,753, those of gánja from 35 to 87, while the consumption of charas fell from 943 to 852. The increase in the consumption of bháng and gánja is due to the fact that many smokers resorted to these drugs in preference to charas, which was made dearer on account of enhancement of duty by Rs. 4 per seer and also less accessible owing to closure of a few shops.

The reasons assigned for variations in the figures of sales of drugs apply to other districts also, but I may mention that increase in bháng consumption in the Sukkur District is ascribed by the Collector to the celebration of a large number of marriages during the year under report. The license fee on drugs rose from Rs. 2,04,523 to Rs. 2,26,048. The shops licensed for the sale of intoxicating drugs in the province numbered 378 (Imperial Form 3, column 23) against 448 in the previous year and 506 in the year 1911-12.

The number of licenses granted during the year to chemists, cocaine druggists, etc., for the sale of cocaine for *bonâ fide* medical purposes was 40 against 31 in the previous year (Imperial Form 3, column 23). The quantity of cocaine imported by sea into Karáchi from foreign countries and the amount of duty levied thereon was as under :—

	Quantity.	Duty.
	Ozs.	Rs.
1912-13	104	44
1913-14	108	51

The quantity of confiscated cocaine received during the year, which all remained on hand in the Customs House, on the 31st March 1914, was as follows :—

	Lbs.	Oz.	Country.
24th July 1913, about	0	1	Germany.
10th October 1913, about	6	6	Madagascar.

The Chief Collector of Customs in Sind informs me that no cocaine has been issued since the receipt of Government Resolution, No. 6380, dated the 10th July 1912.

The sales of cocaine were :—

	Ozs.	Drams.	Grains.
Karáchi	62	6	43
Hyderabad	6	4	59
Sukkur	1	0	39
Total ...	70	4	21

In 1912-13 cocaine was sold in the Lárkána and Upper Sind Frontier Districts also, but no sales were made there during the year 1913-14.

11. The following table exhibits the imports into Karáchi of foreign spirits during the last two years (including imports for the Punjáb and other parts of India) as reported by the Chief Collector of Customs in Sind :—

	1912-13.	1913-14.
	Gallons.	Gallons.
Ale, porter, cider and other fermented liquors	707,875	562,375
Brandy, Whisky and other spirits ...	155,206	162,090
Champagne and other sparkling wines ...	34,761	36,748
Total ...	897,842	761,213

The figure 162,090 in the above table is the total of figures in columns 4 to 6 of Appendix F. The decrease of 145,500 gallons in the imports of Ale, etc., is the only noticeable feature. The Collector of Karáchi attributes the decrease to the following causes :—

(*a*) Increased cost.

(*b*) Increased temperance or change of taste or fashion.

(*c*) Competition of the Indian made article.

(*d*) Excess imports of 1912-13.

The sales at licensed foreign liquor shops were as under :—

District.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).
	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	1,26,540	9,262	650	39,802
Hyderabad	57,620	920	226	15,946
Nawábsháh	223	24	27	595
Thar and Párkar	39	16	14	318
Lárkána	312	97	39	1,023
Sukkur	4,428	518	184	6,278
Upper Sind Frontier ...	115	55	8	411
Total ...	1,89,277	10,892	1,148	64,373
Total, 1912-13 ...	1,58,231	11,975	1,002	59,378

There has been a large increase in the sales of fermented liquors, a slight increase in the sales of liqueurs and spirits and a practicably inappreciable decrease in the sales of wines.

In the Karáchi district the increase under the head " Fermented liquors " is apparently due to the presence during a portion of the year of more troops.

In the Hyderabad district there was an increase of 1,419 and 200 gallons respectively under potable spirits and wines due to a growing partiality among middle class Hindus for these liquors, and a decrease of 4,568 gallons under fermented liquors, attributable to the transfer of troops as the regiments that have left were allowed to drink beer outside their canteen : which those that have relieved them are not permitted to do.

The variations in the figures of Nawábsháh, Lárkána and Upper Sind Frontier districts being slight the District Officers have offered no remarks.

There is only one shop for the sale of foreign liquor in the Thar and Párkar District. A retail " Off " license has been issued for it. The sales at this shop have decreased under all the heads. The decrease is due partly to evacuation of the town in February and March 1914 on account of plague and partly to the fact that many townspeople now make their purchases in Hyderabad to which town they pay frequent visits on business and where they can obtain liquor at cheaper rates.

In the Sukkur district there was an increase of 816 gallons in fermented liquors. It is attributed to the grant of an additional beer license in the town of Sukkur. The increase in potable spirits was nominal.

12. The issue of opium from several Huzur and Sub-Depôts amounted to 18,969 lbs. against 20,901 lbs. in the preceding year and the amount realised by Government was Rs. 283,213 against Rs. 292,164 in the preceding year. The prime cost of this opium was Rs. 120,322 while packing and conveyance charges amounted to Rs. 2,520-14-3. The balance in hand in the depôts at the end of the year was 20,958 lbs. 27 tolas and 156½ grains valued at Rs. 14,741 15-8.

The total amount of opium consumed was 18,663 lbs. as compared with 19,396 lbs. in the preceding year or a decrease of 733 lbs; which is chiefly due to the fact that the possession of opium has been restricted to one tola only;

The rate of consumption per head of population comes to ·21 tolas against ·22 tolas in the preceding year.

The total Excise Opium revenue on the basis of actual sales amounted to Rs. 151,753 against Rs. 163,832 in the year 1912-13. The decrease of Rs. 12,079 is made up of decrease in—

	Rs.
Duty	3,665
License Fees	8,307
Other items	107
Total ...	12,079

The decrease is chiefly noticeable under the heads "Duty" and "License Fees" in almost all the districts of the province. The enhancement of duty and of the maximum selling price and the restriction of possessing not more than one tola of opium have contributed to the decrease in duty. The decrease in the License Fee is due to the fact that in the previous years tenders were invited for licenses. The Deputy Commissioner, Upper Sind Frontier, remarks that the tenders received were unduly inflated and such as to leave no profit if the trade were legitimately and fairly conducted, while from the year under report the system has been changed and fees were fixed on a consideration of the average sales and estimated profits of the opium on each shop. The reduction in the number of opium shops also accounts for the decrease to a certain extent.

The difference between the duty as shewn in column 5 of Appendix K and in column 9 of Imperial Form I is, as explained in previous reports, accounted for by the fact that while the former represents duty on actual sales the latter shows the duty on opium issued to licensees from depôts for sale.

The total number of shops licensed during the year under report was 224 (Imperial Form 3, column 21) against 246 in the previous year: a decrease of 22 shops. The number of licenses granted to medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes was 51 against 31 in the previous year: an increase of 20.

13. Appendices M and N shewing demands, collections, refunds and remissions and balances of excise revenue, and explaining the difference between the collection of excise revenue in the Accountant General's books and in the foregoing statements, are attached.

14. During the year 100 cases under the A'bkári Laws (12 relating to liquor and 88 to intoxicating drugs) and 59 under the Opium Act were sent up for trial. The convictions under the A'bkári laws numbered 89; the number of persons convicted in the 59 cases under the Opium Act was 68.

A case of illicit cultivation of bháng of great importance, inasmuch as it emphasizes the extent to this form of smuggling that is still extant in the province, was detected by Mr. J. A. Dias, Opium Inspector, Kotri-Quetta Section. A wealthy landowner in the Rohri Táluka of the Sukkur district had with the help of his servant cultivated as many as 1,455 plants for his own use in his field. After a protracted trial of several months both the owner of the field and the cultivator were convicted and sentenced each to six weeks' rigorous imprisonment and a fine of Rs. 50. Mr. Dias was also instrumental in detecting a case of smuggling of Baluchistan liquor.

Nine hundred and ninety-seven bháng plants were detected by the Excise Inspector, Jacobabad, and 100 plants of bháng were found cultivated in a field of melons at Bano Tauka, Mirpur Bathoro of the Karáchi District by the Excise Inspector, Shahbandar Division. The owner of the field was a fisherwoman, who was sentenced to pay a fine of Rs. 30. The accused stated, on enquiry, that they generally cultivated bháng on the river bank, and sold it to big Zamindárs of the place at a very cheap rate.

Cases of illicit cultivation of bháng were also reported from other divisions of the province and they go to show that smuggling of this kind is still rife in the province.

Cases of smuggling of excisable articles from Jesulmere, Jodhpur, Bahawalpur and Nabha States were also reported during the year.

The Police Constable at Gadro in the Thar and Párkar district detected a case of opium weighing 1 seer 26 tolas 3 massas and 6 ratis. The opium detected was brought from Jodhpur State by an old man, aged 61 years, who was sentenced to 6 months' rigorous imprisonment.

An important case of cocaine smuggling was detected at Karáchi Port by Mr. Ship, a Preventive Officer of the Customs Department. The special features of the case were the quantity of cocaine seized and the fact that the drug was being smuggled by a passenger in a country craft which arrived from Madagascar though the drug appears to have originated from the Continent. The cocaine weighed 6 lbs. 8 ozs. and has a market value of Rs. 5,687-8-0. The accused, a Borah Mahomedan, was convicted and sentenced by the Chief Collector of Customs to pay a fine of Rs. 1,000 and was further sentenced by the Additional City Magistrate under the A'bkári Act to suffer 5 months' rigorous imprisonment.

An attempt to smuggle Persian opium was reported by the Chief Collector of Customs. A Baloch residing in Sistan and his wife were found in joint possession of 95 tolas of Persian opium. The two accused were convicted and sentenced to 15 days' rigorous imprisonment.

The A'bkári Inspector, Hyderabad, reported the seizure of 3 grains of cocaine. This is the first case of its kind in the Hyderabad District.

In March 1914, three important seizures of contraband opium were made by the Customs Department. Three Chinamen who formed part of crew of the S. S. "Kathiawar" which arrived at Karachi from London after touching at Bombay were searched on suspicion and found in possession of 120 tolas, 80 tolas and 11 tolas of contraband opium which, it was stated, was bought at London. All three accused were sentenced to 5 months, 4 months and 3 months' rigorous imprisonment.

In June 1913 it was reported by Mr. H. Judd, the then A'bkári Inspector, Hyderabad, that from the consignments of John Haig Whisky received at Hyderabad by a licensee several bottles were found to contain water instead of whisky. The cases did not appear to have been tampered with. The corks on the bottles also bore the impress of John Haig's name and address and the capsules on the bottles also appeared to be intact. Enquiries regarding the source of fraud were made but without success.

Twelve offences relating to liquor were reported during the year, the number of detection in 1912-13 being the same. Cases of illicit cultivation and manufacture of hemp drugs were 30 against 31, of illicit importation 3 against 33 and of illicit transport, possession, etc., 50 against 24. Other miscellaneous offences were 5, while no such case was detected during the year 1912-13.

15. The gross revenue was Rs. 22,70,299 against Rs. 2,318,753, and the net revenue was Rs. 22,28,362 against Rs. 2,278,717. The causes of variation have already been explained above. The total expenditure of the Combined Salt, Excise and Opium Department in Sind was Rs. 2,26,772-9-11, of which the portion debitable to 7—Excise amounts to Rs. 97,188-4-3.

16. The question of constructing Government Bonded Warehouses is receiving consideration and the liquor is for the present being stored in rented warehouses, the rent being borne by the Contract distillers.

17. Appendix E is not required as noted last year and statement L is blank. The remaining statements accompany.

13. The number of persons convicted for drunkenness was 75 against 40 as shewn in Appendix I attached.

19. A number of irregularities, such as failture to keep the prescribed minimum quantity of weak and strong plain liquor, intoxicating drugs and opium, etc., by retail licensees were reported by the Inspectors. Six cases were compounded according to section 55A of the A'bkári Act V of 1878.

20. The stocks maintained by the contractors repeatedly fell below the prescribed minima, but no penal action was taken as no inconvenience was felt anywhere.

21. Excise Inspectors from Sind attended the Distillery Training Class held in Bombay during the month of January 1914.

22. The working of the Kotri Distillery was satisfactory.

I have the honour to be,

Sir,

Your most obedient servant,

F. E. CUMMING,

Assistant Commissioner of Salt,

Excise and Opium in Sind.

APPENDIX I.

Statement showing convictions for drunkenness in the Municipal areas in the Province of Sind during 1913-14 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1911-12.		1912-13.		1913-14.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Karáchi District.								
Karáchi	159,270	19	1·9	15	1	67	4·2	
Kotri	7,256	2	·3	2	·3	7	9·6	
Hyderabad District.								
Hyderabad	75,964	10	1·4	...	...	...	...	
Tando Alláhyár ..	4,287	...	...	1	2·3	...	...	
Sukkur District.								
Sukkur	35,294	8	2·2	13	3·6	*1	...	*Discharged under section 253.
Shikárpur	53,944	1	·2	8	1·4	...	...	
Rohri	9,919	2	2·0	1	1·1	...	...	
Upper Sind Frontier.								
Jacobabad	8,324	2	2·4	...	...	...	...	

APPENDIX II.

Statement showing cases of drunkenness in which convictions have been recorded for the financial year 1913-14.

District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees are dealt with by the Excise Staff for this contravention of their license.	Fines realized.	Remarks.
	Occuring on licensed premises.	Occuring elsewhere.				
1	2	3	4	5	6	7
Karáchi	.....	74	.....	.....	Rs. 131	
Hyderabad	.....	.....	.....	.....	...	
Nawasbhah	.....	.....	.....	.....	...	
Thar and Párkar ...	.....	.....	.....	.....	...	
Lárkána	.....	.....	.....	.....	...	
Sukkur	.....	*1	.....	.....	...	*Discharged under Section 253.
Upper Sind Frontier ...	.....	.....	.....	.....	...	

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

PROVINCIAL STATEMENT A.

Statistics of wholesale Vend of Spirits and Fermented Liquors in Sind during the year 1913-14.

Name of District.	Licenses for wholesale Vend of imported spirits and imported fermented Liquors and Malt Liquors manufactured in Sind Nos:— (Fee ranging from Rs. 109 to Rs. 300 per annum).									Licenses for wholesale Vend of Spirits manufactured in Sind to the Trade (Fees per annum).			Licenses for wholesale Vend of fermented liquors whether manufactured at a *licensed* brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
	Number of licenses.	Spirits and Fermented liquor sold thereunder.								Number of licenses.	Quantity of spirits sold thereunder		Number of licenses.	Quantity of liquor sold thereunder.				
		To other licensed vendors.				To the Public.								To other licensed vendors.		To the Public.		
		Imported.			Beer made in India.	Imported.			Beer made in India.		To other licensed vendors.	To the Public.		Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Gals.	Gals.	Gals.	Gals.														
Karáchi	23	7,554	63,970	483,813	...	...	...	...	...	...	...	...	...	...	...	...	...	
Hydorabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar and Párkar... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	23	7,554	63,970	483,813	...	...	...	...	...	...	...	...	...	...	...	...	...	

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

PROVINCIAL STATEMENT B.

Statistics of retail Vend and Consumption of Spirits and Fermented Liquors in Sind during the year 1913-1914.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop License.								Sold under Hotel and Dâk Bungalow License.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.						Gals.	Gals.	Gals.
Karáchi	25	9,516	33,402	58,454	...	...	...	...	17	394	6,316	67,796
Hyderabad	11	1,186	15,946	57,620	...	...	...	...	...	...	...	...
Nawabshah	1	51	591	185	...	...	...	...	...	...	...	...
Thar and Párkar	1	70	318	...	...	...	...	...	...	...	...	...
Lárkána	2	96	991	202	...	...	...	...	...	...	...	...
Sukkur	7	258	3,294	2,118	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	55	411	115	...	...	...	...	...	...	...	...
Total ...	48	11,232	54,953	118,694	...	...	...	...	17	394	6,316	67,796

Name of District.	Foreign Spirits and Fermented Liquors—*continued*.				Spirits made in India in private Distilleries.							Spirits made in outstills.	
	Sold under Railway refreshment room License.				Sold under Retail vend License.				Removed direct from distilleries under special permits and passes.				
		Sale thereunder.				Quantity sold.							
	Number of licenses.	Wines.	Spirits.	Beer.	Number of licenses.	Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.									
Karáchi	1	2	84	290	...	...	...	...	...	...	...	...	...
Hyderabad	1	...	26	52	...	...	...	...	...	...	...	...	...
Nawabshah	1	...	12	37	...	...	...	...	...	...	...	...	...
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...
Lárkána	1	1	69	109	1	...	44	...	...	...	...	...	...
Sukkur	4	1	20	96	...	...	...	...	...	...	...	...	...
Upper Sind Frontier... ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8	4	211	584	1	...	44	...	...	...	...	...	...

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

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PROVINCIAL STATEMENT B—*continued.*

Name of District.	Localties in which advisory committees have been constituted.	The number of time each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, or (*b*) partly or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ...	1	3	(*a*) 3	Foreign liquor ...	8 a. m. ...	10 p. m.	
					Country liquor ...	Sunrise ...	10 p. m. winter. 11 p. m. summer.	
Hyderabad ...	Hyderabad ...	2	6	(*a*) 4 (*b*) 2*	Do. ...	Do. ...	Do.	* Under correspondence.
Lárkána ...	Lárkána ...	...	...	...	Foreign liquor ...	8 a. m. ...	10 p. m.	
					Country liquor ...	Sunrise ...	10 p. m. winter. 11 p. m. summer.	
Sukkur ...	Sukkur ...	2	3	(*a*) 3	Foreign liquor ...	8 a. m. ...	10 p. m.	
Do. ...	Shikárpur ...	...	...	...	Country liquor ...	Sunrise ...	10 p. m. winter. 11 p. m. summer.	

APPENDIX C.

Statement showing consumption of Country Spirit per head in Urban and Rural areas in several districts of the Province of Sind during the year ending 31st March 1914.

Serial No.	District.	District Head Quarter town and towns of 10,000 population or over.					Rural areas (*i.e.* towns excluding those shewn in columns 3 to 6).			Remarks.
		Serial number (with name of town).		Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3		4	5	6	7	8	9	10
1	Karáchi	1	Karáchi	159,270	58,647	17·6	...	...	...	
		2	Rural area	...	...	...	362,451	16,160	2·1	
2	Hyderabad	1	Hyderabad	75,964	37,140	23·0	...	...	...	
		2	Rural areas	...	...	...	536,075	21,314	1·90	
3	Nawabshah ...	1	Tando Adam ...	10,016	4,644	·22	...	...	...	
		2	Nawabshah ...	...	...	...	1,886	1,276	·32	
		3	Other Rural areas ...	...	...	...	436,576	14,036	1·5	
4	Thar and Párkar ...	1	Urban and Rural areas.	*4,856	3,144	31·08	428,542	6,376	·71	* The population of the Head Quarter town is much below 10,000 souls.
5	Lárkána	1	Lárkána	16,095	8,116	24·2	...	...	...	
		2	Rural areas	...	...	...	644,784	15,595	1	
6	Sukkur	1	Shikárpur	53,944	5,303	4·7	...	...	...	
		2	Sukkur	35,294	8,832	12·01	...	...	...	
		3	Rural areas	...	...	...	484,675	5,513	·5	
7	Upper Sind Frontier.	1	Urban areas	11,361	4,587	19	...	...	...	
		2	Rural areas	...	...	...	251,646	2,944	·6	
					130,413			83,214		

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of Population; (3) the minimum revenue guaranteed in monopoly districts including Native States attached to them for A'bkári Management; (4) the actual realizations on account of Still-head Duty, License Fees, etc.; (5) maximum selling prices per gallon for Mhowra and Toddy Spirits; (6) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1913-14 and also similar information for important Towns or area of such districts for the same period.

1	2	3	4	5		6		7	8			9			10	
Serial No.	District	Area.	Population.	Consumption of Country Spirit in terms of proof. 1913-14. Total.	1913-14. Rate per head of Population.	Average of previous 5 years. Total.	Average of previous 5 years. Rate per head of Population.	Minimum revenue guaranteed in monopoly Districts including Native States attached to them for A'bkári Management.	Actual realizations. Still-head Duty.	Deficiency.	Total.	Receipt on account of Country Spirit (including out-stills, distilling fees and miscellaneous). License Fees.	Other receipts.	Total.	Total realizations. 1913-14.	Average of five previous years.
		S. miles.		Gallons.	Drams.	Gallons.	Drams.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
1	Karáchi	11,971	521,721	74,807	6·9	72,544	6·6	...	4,24,584	...	4,24,584	71,810	197	72,007	4,96,591	3,95,711
2	Hyderabad	4,643	612,039	58,454	4·5	57,556	4·5	...	3,46,416	...	3,46,416	55,644	5,207	60,851	4,07,267	Not available.
3	Nawabshah	3,867	448,478	19,956	2·1	...	...	...	1,11,501	...	1,11,501	17,495	94	17,589	1,29,090	...
4	Thar and Párkar	13,637	433,398	9,520	1·05	8,537	·95	...	63,194	...	63,194	9,299	59	9,358	72,552	52,907
5	Lárkána	5,051	660,879	23,711	1·7	24,686	1·8	...	1,36,517	...	1,36,517	19,053	...	19,053	1,55,570	1,49,459
6	Sukkur	5,591	573,913	19,648	1·64	21,972	1·8	...	1,09,051	...	1,09,051	21,081	83	21,164	1,30,215	1,31,584
7	Upper Sind Frontier ...	2,646	203,007	7,531	1·3	8,484	1·5	...	41,458	...	41,458	5,991	...	5,991	47,449	48,875
	Total ...	47,406	3,513,435	213,627	2·91	193,779	2·4	...	12,32,721	...	12,32,721	2,00,373	5,640	2,06,013	14,38,734	7,78,536

1	2	11						12				13				14
Serial No.	District.	Maximum selling prices per gallon. Mhowra or Molasses Spirit. 40° U. P. Plain.	40° U. P. Flavoured.	10° U. P. Plain.	10° U. P. Flavoured.	Toddy Spirit. 60° U. P.	Toddy Spirit. 40° U. P.	Incidence. Still-head Duty.	License Fees.	Other receipts.	Total.	Proof gallon of Average of previous 5 years. Still-head Duty.	License Fees.	Other receipts.	Total.	Remarks.
		Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	Kotri	liquor.	...	...	...	...	5 10 10	0 15 4	0 0 5	6 10 7	5 2 10	0 7 2	...	5 10 0	
2	Hyderabad	...	...	...	...	...	...	5 14 0	0 15 3	0 1 5	6 15 6	...	...	...	...	
3	Nawabshah	5 4 0	5 6 0	7 8 0	7 10 0	...	...	5 9 3	0 14 0	0 0 1	6 7 4	Not available.				
4	Thar and Párkar	...	...	...	...	...	...	6 10 2	0 15 7	0 0 1	7 9 10	5 10 5	0 8 8	0 0 1	6 3 2	
5	Lárkána	Mhowra liquor.		...	...	...	...	5 12 1	0 12 10	...	6 8 11	5 9 8	0 6 3	...	5 15 11	
6	Sukkur	5 8 0	5 10 0	7 12 0	7 14 0	...	...	5 8 10	1 1 2	0 0 1	6 10 1	4 13 6	0 7 0	0 0 1	5 4 7	
7	Upper Sind Frontier ...	...	...	...	...	...	...	5 8 1	0 12 9	...	6 4 10	5 6 11	0 5 4	...	5 12 3	
	Total ...	...	...	...	...	...	...	5 12 9	0 14 9	0 0 4	6 11 10	3 13 1	0 4 11	...	4 2 0	

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

Memorandum of Country Spirit, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.				Actual Realizations still-head duty.	License Fees.	Total Realizations.	
			1913-1914.		Average of previous 5 years.				1913-14.	Average of previous 5 years.
			Total gallons.	Rate per head of Population.	Total gallons.	Rate per head of Population.				
			Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ...	159,270	58,647	17·6	58,429	17·5	3,23,325	63,040	3,86,365	3,21,793
2	Hyderabad ...	75,964	37,140	23·0	36,585	...	1,92,260	38,400	2,30,660	1,85,860
3	Lárkána ...	16,095	8,116	24·2	...	...	45,037	7,118	52,155	...
4	Sukkur ...	35,294	8,832	12·01	9,350	12·7	48,981	8,920	57,901	55,545
5	Shikárpur ...	53,944	5,303	4·7	6,423	5·7	29,453	6,141	35,594	35,230
	Total ...	340,567	118,038	16·63	110,787	15·61	6,39,056	123,619	7,62,675	5,88,428

1	2	9				10			11			12
Serial No.	Towns.	Maximum selling price of Mhowra or Molasses Spirit per gallon.				Incidence per proof gallon of						Remarks.
		40° U. P.		10° U. P.		1913-14.			Average of previous 5 years.			
		Plain.	Flavoured.	Plain.	Flavoured.	Still-head duty.	License Fees.	Total.	Still-head duty.	License Fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...		Mhowra	liquor.		5 8 2	1 1 2	6 9 4	5 0 1	0 7 6	5 7 7	
2	Hyderabad ...	5 8 0	5 10 0	7 12 0	7 14 0	5 2 8	1 0 6	6 3 2	5 1 3	0 8 1	5 9 4	
3	Lárkána ...		Kotri	liquor.		5 8 9	0 14 0	6 6 9	...	...	...	
4	Sukkur ...	5 4 0	5 6 0	7 8 0	7 10 0	5 8 9	1 0 8	6 9 5	4 10 9	0 6 8	5 1 5	
5	Shikárpur ...	...	...	...	...	5 8 10	1 2 5	6 11 3	4 14 8	0 7 11	5 6 7	
	Total ...	...	...	...	...	5 7 5	1 0 7	6 8 0	3 15 0	0 6 0	4 5 0	

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

APPENDIX F.

Statement showing the Quantities of Foreign Liquors imported into Karáchi by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each District of the Province of Sind during the year 1913-14.

Districts.	Fermented Liquor.	Wines.	Liquors.	Spirits (potable).	Spirits of wines and other non-potable Spirits.
1	2	3	4	5	6
Imported by Sea into Karáchi,	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1913-14	562,375	36,748	1,710	142,880	17,500
1912-13	707,875	34,761	1,319	138,845	15,042
Karáchi	126,540	9,262	650	39,802	4,824
Hyderabad	57,620	920	226	15,946	218
Nawabshah	223	24	27	595	8
Thar and Párkar	39	16	14	318	...
Lárkána	312	97	39	1,023	...
Sukkur	4,428	518	184	6,278	166
Upper Sind Frontier	115	55	8	411	...
Total { 1913-14 ...	189,277	10,892	1,148	64,373	5,216
Total { 1912-13 ...	158,231	11,975	1,002	59,378	3,197

F. E. CUMMING,

Karáchi, 11th September 1914.

Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured *Spirits passed into consumption of the 5 per cent.* Ad Valorem *Rate during the year 1913-14.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Quantity consumed locally.	Exported to other Provinces.	Place of Production.	Provinces from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imperial Gallons.							
United Kingdom ...	10	...	...	...	...	...	...	
Germany ...	55	...	...	...	...	...	...	
Total ...	65	...	...	...	...	...	...	

F. E. CUMMING,

Karáchi, 11th September 1914.

Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX H.

Statement showing (1) the Consumption of Intoxicating Drugs, (2) the Rates of Duty per Seer liable on such drugs, (3) the Realizations on account of Duty, Fees, etc., and (4) the Incidence of Duty, Fees, etc., per Seer of the drugs consumed in each British District of the Province of Sind during the year 1913-14.

Serial No.	District.	Consumption of intoxicating Drugs.		Rates of Duty per Seer.			Realizations.				Incidence on consumption per Seer.				Remarks.
		Total. (a)	Per head.	Ganja.	Bhang.	Charas	Duty. (b)	License Fees. (c)	Other items.	Total.	Duty.	License Fees.	Other items.	Total.	
1	2	3		4			5				6				7
		Seers.	Tolas.	Rs. a.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	
1	Karáchi ...	7,280	1·1	7 8	1	20	44,840	49,555	60	94,455	6 2 7	6 13 0	0 0 2	12 15 9	
2	Hyderabad ...	23,272	3·0	7 8	1	20	60,096	58,930	200	1,19,226	2 9 4	2 8 6	0 0 2	5 2 0	
3	Nawabshah	16,080	2·9	7 8	1	20	25,667	27,643	125	53,435	1 9 6	1 11 6	0 0 1	3 5 1	
4	Thar and Párkar ...	4,692	·87	7 8	1	20	12,157	9,502	83	21,742	2 9 5	2 0 5	0 0 3	4 10 1	
5	Lárkána ...	31,567	3·8	7 8	1	20	56,148	28,531	...	84,679	0 14 8	0 7 2	.....	1 5 5	
6	Sukkur ..	30,201	4·3	7 8	1	20	50,813	42,414	92	93,319	1 10 11	1 6 6	0 0 1	3 1 6	
7	Upper Sind Frontier .	3,503½	1·07	7 8	1	20	8,552	7,481	31	16,064	1 3 6	1 1 1	0 0 1	2 4 8	
	Total ...	116,595½	2·7	7 8	1	20	2,58,273	2,24,056	591	4,82,920	2 6 3	2 4 7	0 0 1	4 10 11	

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

APPENDIX I.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced, lodged and issued from, and the balance at the Warehouse during the year ending 31st March 1914.

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year. Gánja.	Intoxicating drugs produced during the year. Bháng.	Balance at the Warehouse on the 1st April 1913. Gánja.	Balance at the Warehouse on the 1st April 1913. Bháng.	Balance at the Warehouse on the 1st April 1913. Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Bháng.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Charas.	Total of columns 7 to 14. Gánja.	Total of columns 7 to 14. Bháng.	Total of columns 7 to 14. Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Sehwan ...	...	...	Bubak ...	A. g. 87 16½	Government Central Warehouse, Bubak.	...	M. s. t. 2,880 35 0	...	M. s. t. 16 34 70 Excess. 1,018 3 60	...	...	...	...	...	M. s. t. 3,915 33 50	...

Name of Táluka in which permitted.	Cultivation. Intoxicating drugs removed from Warehouses during the year. On payment of duty by the licensed vendors in the British District or Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	For destruction being useless. Gánja.	Bháng.	Charas.	Balance at the Warehouse on 31st March 1914. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate average selling price per maund inclusive of duty. Gánja.	Bháng.	Charas.	Remarks.
1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Sehwan ...	...	M. s. t. 2,924 30 0	...	...	M. s. t. 25 0 0 (Baluchistán).	...	...	M. s. t. 11 1 0	...	...	M. s. t. *932 27 40	...	Rs. a. p. 136 14 0	...	Ghundis from Rs. 8 to 12 per maund. Arari from Rs. 8 to 12 per maund. Kuto from Rs. 6 to 8 per maund. Seed Rs. 12 per maund.	...	

* 22 maunds, 15 seers and 10 tolas of Bhang seed were issued to the cultivators for cultivation free of duty.

Karáchi, 11th September 1914.

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX J.

Statement showing the Quantity of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts of the Province of Sind and the amount of Duty realized during the financial year 1913-14.

Serial number.	District.	Opium imported or brought from					Duty realized on				Remarks.
		Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per Chest.	Opium shown in column 4.		Total of columns 7 to 9.	
		Duty Paid.	Duty Free.					Opium transferred from Imperial to Excise at Rs. 600 per Chest.	Differential rate of Duty at Rs. 100 per Chest.		
	1	2	3	4	5	6	7	8	9	10	11
					Lbs.	Lbs.					
1	Karáchi	...	...	...	3,913	3,913	...	...	...	...	
2	Hyderabad	...	...	...	4,814	4,814	...	...	...	...	
3	Nawábsháh	...	...	...	1,424	1,424	...	...	...	...	
4	Thar and Párkar ...	...	...	...	3,542	3,542	...	...	...	...	
5	Lárkána	...	...	...	2,061	2,061	...	...	...	...	
6	Sukkur	...	...	...	2,676	2,676	...	...	...	...	
7	Upper Sind Frontier ...	...	...	...	433	433	...	...	...	...	
	Total ...	...	...	...	18,863	18,863	...	...	...	...	

APPENDIX K.

Statement showing (1) the Consumption of Opium, (2) the Rate of Duty, (3) the realizations on account of Duty, Fees, etc., (4) the maximum selling prices and the incidence of Duty, Fees, etc., per pound of Opium consumed in each British District of the Province of Sind during the year 1913-14.

General No.	District.	Consumption of Opium.		Rate of Duty.	Realizations.				Maximum selling price per pound.	Incidence on consumption.				Remarks.
		Total.	Per head.		Duty.	License Fees.	Other items.	Total.		Duty. (a)	License Fees. (b)	Other items. (c)	Total.	
1	2	3		4	5				6	7				8
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	3,818	·29		19,090	13,218	5	32,313		5 0 0	3 7 4	...	8 7 4	
2	Hyderabad	4,686	·3		23,430	13,310	20	36,760		5 0 0	2 13 5	0 0 1	7 13 6	
3	Nawábsháh	1,545	·14		7,725	4,875	...	12,600		5 0 0	3 2 6	...	8 2 6	
4	Thar and Párkar ..	3,369	·31		16,845	10,525	4	27,374		5 0 0	3 2 0	...	8 2 0	
5	Lárkána	2,057	·0031	Rs. 5 per lb.	10,285	5,318	...	15,603	Rs. 20.	5 0 0	2 9 5	...	7 9 5	
6	Sukkur	2,755	·05		13,775	9,910	2	23,687		5 0 0	3 11 9	...	8 11 9	
7	Upper Sind Frontier .	433	·066		2,165	1,251	...	3,416		5 0 0	2 14 3	...	7 14 3	
	Total	18,663	·21	...	23,315	58,407	31	1,51,753	...	5 0 0	3 2 0	0 0 1	8 2 0	
					Gain on sale-proceeds ...			1,62,891					8 11 8	
					Total ...			3,14,644					16 13 8	

Karáchi, 11th September 1914.

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1913-14.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns Nos. 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
1		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	6,08,297	...	6,08,297 0 0	5,89,709 0 0	...	5,89,709	17,528 0 0	...	1,060	13,080	6,02,789
2	Hyderabad	6,23,530	...	6,29,530 0 0	5,99,523 0 0	...	5,99,523	29,838 0 0	169	...	17,533	6,17,056
3	Nawabshah... ...	2,08,867	...	2,08,867 0 0	2,00,163 0 0	...	2,00,163	8,704 0 0	...	...	8,797	2,08,960
4	Thar and Párkar ...	1,58,690	60 0 0	1,58,750 0 0	1,52,011 0 0	60 0 0	1,52,071	6,011 0 0	671	...	5,979	1,58,050
5	Lárkána	2,77,177	...	2,77,177 0 0	2,67,119 0 0	...	2,67,119	10,058 0 0	...	...	9,329	2,76,448
6	Sukkur	2,77,915	...	2,77,915 0 0	2,57,763 0 0	...	2,57,763	20,152 0 0	...	...	58,968	3,16,731
7	Upper Sind Frontier.	64,865	...	64,865 0 0	62,615 0 0	...	62,615	2,250 0 0	...	...	4,217	66,832
	Total ...	22,25,341	60 0 0	22,25,401 0 0	21,28,903 0 0	60 0 0	21,28,963	94,541 0 0	840	1,060	1,17,903	22,46,866

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statements for the year 1913-14.

	District.	Amount as per Treasury account.	Deduct—		Net collections.	Add—		Amount as per demand collection and balance statements (columns 7 & 8 of Appendix M).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
1	Karáchi	6,02,789	...	13,080	5,89,709	...	17,528 0 0	6,07,237 0 0
2	Hyderabad	6,13,638	...	17,534	5,96,104	3,588	29,838 0 0	6,29,530 0 0
3	Nawabshah	2,08,960	...	8,797	2,00,163	...	8,704 0 0	2,08,867 0 0
4	Thar and Párkar ...	1,58,050	...	5,979	1,52,071	...	6,011 0 0	1,58,750 0 0
5	Lárkána	2,83,702	6,525	9,329	2,67,848	...	10,058 0 0	*2,77,177 0 0
6	Sukkur	3,16,731	...	58,968	2,57,763	...	20,152 0 0	2,77,915 0 0
7	Upper Sind Frontier...	66,832	...	4,217	62,615	...	2,250 0 0	64,865 0 0
	Total ...	22,50,702	6,525	1,17,904	21,26,273	3,588	94,541 0 0	22,24,341 0 0

* Rs. 472 were refunded on account of over-collections during the year.

Karáchi, 11th September 1914.

F. E. CUMMING,
Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bkári Laws in each District of the Province of Sind detected by the Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp Drugs during the year 1913-14.

District.	Cases Detected.																								Cases in which convictions were obtained.
	Offences relating to Liquor.									Offences relating to Hemp Drugs.												Total.			
	Illicit Distillation and possession of implements, etc., for the same.			Illicit importation and possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.			Illicit importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1. Karáchi	...	...	...	...	...	...	2	...	2	7	...	7	...	...	...	...	...	...	*1	...	1	10	...	10	10
2. Hyderabad	...	...	...	2	...	2	...	...	...	4	...	4	3	...	3	6	...	6	...	...	...	15	...	15	11
3. Nawabshah	...	...	...	2	...	2	...	...	...	6	...	6	...	...	...	4	...	4	1	...	1	13	...	13	12
4. Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2	...	...	...	2	...	2	2
5. Lárkána	...	...	...	1	...	1	1	...	1	5	...	5	...	...	...	13	...	13	3	...	3	23	...	23	22
6. Sukkur	...	...	...	3	...	3	...	...	...	7	...	7	...	...	...	12	...	12	...	...	...	22	...	22	19
7. Upper Sind Frontier.	1	...	1	...	...	...	...	...	...	1	...	1	...	...	...	13	...	13	...	...	...	15	...	15	13
Total ...	1	...	1	8	...	8	3	...	3	30	...	30	3	...	3	50	...	50	5	...	5	100	...	100	89
Total for 1912-1913 ...	...	...	...	7	...	7	5	...	5	31	...	31	33	...	33	23	1	24	...	...	...	100	...	100	89

* Cocaine case.

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1913-14.

District.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted	Number of persons convicted.	Nature and Amount of Punishment awarded.					Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transport of Opium.	Illegal import of Opium.	Illegal export of Opium.	Illegal sale of Opium.	Breach of conditions of Licenses.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karáchi	...	...	14	...	...	...	...	...	14	39	...	39	16	...	Rs. a. p. 1,752 0 0	Rs. a. p. 1,747 0 0	5 days' simple imprisonment.	Ch. t. q. Opium ... 1 13 24 Chandul ... 0 2 0 Admixture of opium ... 6 9 0 Crude opium ... 0 10 0 T. a. r. 6 12 3
2. Hyderabad	...	...	4	...	...	...	...	...	4	4	...	4	...	...	40 0 0	30 0 0	10 days' regorous imprisonment.	
3. Nawabshah	...	...	...	...	1	...	2	...	3	3	1	2	...	...	65 0 0	65 0 0	15 days.	.....
4. Thar and Párkar ...	...	...	23	...	...	...	...	...	*23	23	3	18	3	...	439 0 0	419 0 0	15 days' rigorous imprisonment in the case of one accused who failed to pay Rs. 50 fine.	221 Tolas.
5. Lárkána	...	...	5	...	...	...	1	...	6	6	6	...	...	...	140 0 0	140 0 0	...	12 Tolas, 7 annas.
6. Sukkur	...	...	9	...	...	...	...	...	9	16	11	5	...	...	120 0 0	120 0 0	...	.....
7. Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....
Total ...	...	...	55	...	1	...	3	...	59	91	21	68	19	...	2,536 0 0	2,521 0 0	...	.....
Total for 1912-1913 ...	...	1	34	...	1	...	1	...	37	40	8	30	6	...	871 8 0	871 8 0	...	.....

* 2 cases are still pending.

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 11th September 1914.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1913-14.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by Districts from													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium. Gánja, Bháng, etc.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	23,542	.....	4,24,584	71,810	1,062	...	4,97,456	19,480	13,218	33,455	66,153	21,296	50,070	71,366
Hyderabad	5,761	.....	3,46,416	55,044	...	3,588	4,05,048	24,070	13,310	41,337	78,717	76,878	59,130	1,36,008
Nawabshah ...	326	.....	1,11,501	17,495	...	...	1,28,996	7,730	4,875	13,275	25,880	25,167	27,643	53,310
Lárkána	455	1	1,36,517	19,053	10	...	1,55,580	10,310	5,318	17,706	33,334	56,148	28,531	84,679
Sukkur	3,141	.....	1,09,051	21,164	...	...	1,30,215	13,380	9,910	22,978	46,268	50,813	42,506	93,319
Thar and Párkar ...	102	.....	63,194	9,866	...	...	73,060	17,710	9,555	30,414	57,679	12,157	10,687	22,844
Upper Sind Frontier.	100	1	41,458	5,291	...	...	47,449	2,165	1,251	3,726	7,142	8,552	7,481	16,033
Total ...	33,427	2	12,32,721	2,01,023	1,072	3,588	14,38,494	94,845	57,437	1,62,891	3,15,173	2,51,511	2,26,048	4,77 559
Total for 1912-13 ...	28,566	2	12,31,187	1,77,910	1,265	3,588	14,13,950	1,04,505	66,714	196,875	3,68,094	3,03,133	2,04,522	5,07,656

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from—*continued*.								
District.	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under Abkári Act.	Fines and forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	250	...	.....	12	262	6,58,779	5,679	6,53,100	
Hyderabad	.....	...	5,207	21	5,228	6,31,362.	14,736	8,25,153	
Nawabshah ...	15	...	.....	.....	15	2,03,527			
Lárkána	5	2	177	.....	184	2,74,233	5,789	2,68,444	
Sukkur	8	2	.....	.....	10	2,72,953	7,442	2,65,511	
Thar and Párkar ...	.....	...	.....	4	4	1,53,689	2,712	1,50,977	
Upper Sind Frontier	31	...	.....	.....	31	70,756	5,579	65,177	
Total ...	309	4	5,384	37	5,734	22,70,299	41,937	22,28,362	
Total for 1912-13 ...	173	118	73	121	485	23,18,753	40,036	22,78,717	

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1913-14.

1		2	3	4	5	6	7	8
District.		Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi	A'bkári	4,711 4 0	311 5 6	30 0 0	626 0 2	.....	5,678 9 8	
	Opium	.....	.....	.....	.....	.....	.....	
	Total	4,711 4 0	311 5 6	30 0 0	626 0 2	.....	5,678 9 8	
Hyderabad	A'bkári	12,823 0 9	561 14 0	100 0 0	1,250 14 5	.....	14,735 13 2	
	Opium	.....	.....	.....	.....	.....	.....	
	Total	12,823 0 9	561 14 0	100 0 0	1,250 14 5	.....	14,735 13 2	
Lárkána	A'bkári	5,028 2 3	218 8 0	45 0 0	497 0 3	.....	5,788 10 6	
	Opium	.....	.....	.....	.....	.....	.....	
	Total	5,028 2 3	218 8 0	45 0 0	497 0 3	.....	5,788 10 6	
Sukkur	A'bkári	3,952 14 4	449 4 5	85 0 0	139 9 9	.....	4,626 12 6	
	Opium	1,040 0 0	1,742 6 0	22 8 0	10 0 0	.....	2,814 14 0	
	Total	4,992 14 4	2,191 10 5	107 8 0	149 9 9	.....	7,441 10 6	
Thar and Párkar	A'bkári	.....	.....	.....	.....	.....	.....	
	Opium	1,355 13 10	1,308 9 2	35 0 0	13 0 0	.....	2,712 7 0	
	Total	1,355 13 10	1,308 9 2	35 0 0	13 0 0	.....	2,712 7 0	
Upper Sind Frontier	A'bkári	.....	.....	.....	.....	.....	.....	
	Opium	2,268 0 0	2,983 0 0	328 8 0	.....	.....	5,579 8 0	
	Total	2,268 0 0	2,983 0 0	328 8 0	.....	.....	5,579 8 0	
Total Charges for the year		31,179 3 2	7,574 15 1	646 0 0	2,536 8 7	.....	41,936 10 10	
Total for 1912-1913		30,507 0 6	7,177 9 1	204 0 0	2,147 5 0	.....	40,035 14 7	

(*a*) Total expenditure of the Combined Salt, Excise and Opium Department in Sind ... Rs. 2,26,772-9-11.
(*b*) Portion (4/9) Debitable to V—Salt ... ... Rs. 1,29,584-5-8.
Portion (5/9) Debitable to VII—Excise ... ... Rs. 9,7,188-4-3.

Karáchi, 11th September 1914.

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 3.

Manufactures, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
	Manufacture of Liquor. Number of				Vend of Liquor and Drugs. Number of Wholesale Licenses for sale of						
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and Molasses spirit.	Country Spirit Distilleries. Out-stills.	European liquors imported or manufactured in India.	Methylated spirits.	Rectified spirits.	Country spirits.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
Karáchi ...	...	...	...	...	23	23	8	...	...	...	5
Hyderabad ...	...	...	1	...	...	7	1	...	...	...	5
Nawabshah ...	...	...	...	...	...	1	...	...	...	...	1
Lárkána ...	...	...	...	...	...	1	...	...	...	...	6
Sukkur ...	...	...	...	...	...	...	...	...	...	...	7
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	2
Upper Sind Frontier...	...	...	...	...	...	1	...	...	...	...	1
Total ...	...	...	1	...	23	33	9	...	...	...	27
Total for 1912-1913 ...	...	...	1	...	18	35	7	...	...	...	29

1	13	14	15	16	17	18	19	20	21	22	23	24
	Vend of Liquor and Drugs—*continued.*											
	Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment rooms and Steamers.					Number of Shops Licensed to sell by Retail.						
						European liquors imported or manufactured in India.		Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.		Drugs other than Opium (Bháng, Gánja, etc.).	
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	Off.	On.		Toddy-shop licenses.	Raw Opium.	For medical purposes (druggists' permits and the like).		Remarks.
Karáchi ...	8	9	1	...	52	20	5	58	3	26	18	(*a*)57	(*a*) Includes 26 shops for the sale of cocaine and 8 for medicated wines.
Hyderabad ...	...	...	1	...	...	8	3	48	...	50	15	(*b*)68	(*b*) Includes 9 cocaine shops and 1 for medicated wines.
Nawabshah ...	...	...	1	...	...	1	...	29	...	29	...	(*c*)55	(*c*) Includes 2 cocaine shops.
Lárkána ...	...	...	1	...	...	2	...	35	1	28	7	(*d*)88	(*d*) Do. do.
Sukkur ...	...	...	4	...	4	5	2*	38	...	38	9	64	(*e*) Includes one shop for the sale of cocaine.
Thar and Párkar ...	...	...	...	...	...	1	...	†17	...	43	...	28	* Beer licenses.
Upper Sind Frontier.	...	...	...	...	...	1	...	18	...	10	2	(*e*)18	† One of these shops remained opened from 1st April to 31st August 1913 and thereafter it was closed.
Total ...	8	9	8	...	56	38	10	243	4	224	51	378	
Total for 1912-1913 .	8	11	8	...	115	39	6	249	4	246	31	448	

F. E. CUMMING,
Assistant Commissioner of Salt, Excise and Opium in Sind.

Karáchi, 11th September 1914.

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IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.										Country spirits issued from central distilleries, public or private.			
	Ordinary Spirits		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
											Uran Liquor.		Kotri Liquor.	
District.	Issues at average strength of ( )° Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 40° U. P.	At strength of 10° U. P.	At strength of 40° U. P.	At strength of 10° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.		Gals.	Gals.	Gals.	Gals.
Karáchi	...	...	...	...	...	...	...	...	...	...	30,795	3,958	397	59,580
Hyderabad	...	...	...	...	...	...	...	...	...	...	884	150	951	66,770
Nawabshah	...	...	...	...	...	...	...	...	...	...	.....	.....	34	19,308
Lárkána	...	...	...	...	...	...	...	...	...	...	.....	.....	264	28,161
Sukkur	...	...	...	...	...	...	...	...	...	...	.....	.....	1,113	20,238
Thar and Párk r	...	...	...	...	...	...	...	...	...	...	.....	.....	208	12,559
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	.....	.....	67	248
Total ...	...	...	...	...	...	...	...	...	...	...	31,679	4,008	3,034	2,15,104
Total for 1912-1913 ...	...	...	...	...	...	...	...	...	...	...	40,144	5,358	5,194	2,17,980

1	16	17		18	19	20	21			22
	Country spirits issued from central distilleries, public or private—*continued*.			Opium and its preparations.			Other Drugs.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Gánja.	Charas.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	75,899	Uran.		1,948			5,040	400	1,340	
Hyderabad	61,239			2,407			24,201	202	1,889	
Nawabshah	17,297	40° U. P.	3 4 0	773			15,734	63	493	
Lárkána	25,719	10° U. P.	5 0 0	1,031	30	40	30,836	11	753	
Sukkur	18,882	Kotri.		1,338			29,080	55	1,066	
Thar and Párkar	11,427			1,771			3,753	87	852	
Upper Sind Frontier	7,463			210½			3,182	1½	320	
Total ...	2,18,926	.....	...	9,484½	30	40	1,08,596	819½	7,180	
Total for 1912-1913 ...	2,28,294	.....	...	10,450½	27	35	1,06,448	833	10,547	

Karáchi, 11th September 1914.

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
	Population.				Number of Persons per Retail Shop for sale of Liquors.	
District.	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 19 of Form 3.	Country Fermented Liquors, column 20 of Form 3.
Karáchi	112,201	396,334	13,186	521,721	8,995	173,907
Hyderabad... ...	162,130	447,483	2,426	612,039	12,751	...
Nawabshah ...	95,363	351,261	1,854	448,478	15,465	...
Lárkána	...	...	...	660,879	18,882	660,879
Sukkur	155,031	414,671	4,211	573,913	15,103	...
Thar and Párkar ...	...	...	...	433,398	25,494	...
Upper Sind Frontier	26,516	235,969	522	263,007	14,612	...
Total ...	...	...	...	3,513,435	14,459	878,358
Total for 1912-1913.	...	...	...	3,513,435	14,110	878,358

1	8	9	10	11	12	13	14
	Number of Persons per Retail Shop for sale of—*contd.* Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 22 of Form 1.	Remarks.
District.	Opium and its preparations, column 21 of Form 3.	Other Drugs, column 31 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 7 of Form 1.	From Opium and its preparations, column 11 of Form 1.	From Drugs other than Opium, column 14 of Form 1.		
			Rs.	Rs.	Rs.	Rs.	
Karáchi	20,066	9,153	9,986	1,263	1,368	12,518	
Hyderabad	12,241	9,001	6,722	1,286	2,222	7,780	
Nawabshah ...	15,465	8,154	2,883	577	1,188		
Lárkána	23,603	7,510	2,361	504	1,281	4,062	
Sukkur	15,103	8,967	2,672	806	1,626	4,626	
Thar and Párkar ...	10,079	15,479	1,688	1,330	527	3,483	
Upper Sind Frontier.	26,301	14,612	1,808	272	610	2,478	
Total	15,685	9,295	4,189	896	1,359	6,342	
Total for 1912-1913	14,281	7,842	4,103	1,017	1,444	6,485	

Karáchi, 11th September 1914.

F. E. CUMMING,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

No. 330 of 1914.

A'bkári Office, Aden, 24th June 1914.

From

CAPTAIN A. H. E. MOSSE,
Collector of A'bkári and Salt Revenue,
Aden;

To

THE COMMISSIONER OF A'BKA'RI,
Aden.

Sir,

I have the honour to submit herewith the Report on the Administration of the A'bkári Department in Aden and Perim, for the official year 1913-14.

I have the honour to be,
Sir,
Your most obedient servant,
A. H. E. MOSSE, CAPTAIN,
Collector of A'bkári, Aden.

No. 3991/281 of 1914.

Aden Residency, the 3rd July 1914.

Forwarded, with compliments, to the Chief Secretary to Government, Revenue Department, Bombay.

J. A. BELL, Major-General,
Political Resident, Aden.

REPORT OF THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM, FOR THE OFFICIAL YEAR 1913-14.

I.—The Constitution of the Department and System of Administration.

The constitution of the Department and the system of excise administration have remained unaltered. The principal sources of Revenue are detailed in the tabular statement under "Receipts". No separate Excise establishment is maintained at Perim, where the work of the Excise Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the Year's Administration.

2. The realizations and the expenditure of the year under report are contrasted with those of the previous year in the subjoined tables:—

Receipts.

No.	Items.	Aden.		Perim.		Total.	
		1912-13.	1913-14.	912-13.	1913-14.	1912-13.	1913-14.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Duty on imported foreign liquors ...	97,846	91,767	392	2,435	98,238	94,202
2	License fees for the sale of imported foreign liquors.	6,545	8,953	100	389	6,645	9,342
3	Still-head duty on country liquor ...	14,818	29,375	...	...	14,818	29,375
4	License fees for the manufacture and sale of country liquor.	402	400	...	...	402	400
5	License fees for the manufacture and sale of intoxicating drugs	2,600	2,000	...	...	2,600	2,000
6	Duty on intoxicating drugs	960	960	...	...	960	960
7	Miscellaneous	1,182	2,128	...	...	1,182	2,128
	Total ...	1,24,353	1,35,583	492	2,824	1,24,845	1,38,407

Expenditure.

Items.	Amount.	
	1912-13.	1913-14.
	Rs.	Rs.
Establishment	10,710	10,174
Contract contingencies	798	894
Countersigned contingencies	22	100
Total ...	11,530	11,168

The total A'bkári revenue amounted to Rs. 138,407 against Rs. 124,845 in the year before or an increase of Rs. 13,562. This is attributed principally to item 3 under "Receipts," *viz.*, still-head duty on Country liquor manufactued, of which 11,750 Imperial gallons were issued during the year for local consump-

tion against 5,900 gallons in the previous year, during which the Distillery was closed for 4 months.

III.—Imported Foreign Liquors.

3. Fifteen Licenses for the sale of imported Foreign liquors at Aden and one at Perim were issued during the year against fourteen at Aden and one at Perim in the previous year. Three special licenses for the sale of Foreign liquors at the regimental canteens at Aden were issued during 1913-14.

The details of the quantities of Foreign spirits and wines passed for consumption in Aden and Perim, respectively, during the year under report are contrasted with those of the previous year in the subjoined tabular statement :—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1912-13.	1913 14.	1912-13.	1913-14.	1912-13.	1913-14.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Ale, beer, porter, cider and other fermented liquors.	96,034	110,030	40	414	96,074	110,444	13,996	...	374	...
2. Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits.	504	367	...	...	504	367	...	137	...	...
3. Spirit rendered effectually and permanently unfit for human consumption.	346	203	...	...	346	203	...	14	...	...
4. Spirit used in drugs, medicines and Chemical.	20	37	...	...	20	37	17	...	...	...
Spirit, other sorts	10,305	9,146	56	348	10,361	9,494	...	1,159	292	...
6 Champagne and all other sparkling wines.	321	327	...	...	321	327	6	...	...	...
7. All other sorts of wines containing not more than 42 per cent. of proof spirit.	4,553	4,732	...	3	4,553	4,735	179	...	3	...
Total Gallons ...	112,083	124,842	96	765	112,179	125,607	14,198	1,439	669	...

IV.—Country Liquor.

4. The total quantity of country liquor manufactured and issued for consumption in Aden during the year under report and the previous year is as under :—

Items.	1912-13.	1913-14.
	Gallons.	Gallons.
Date liquor 50° U. P.	5,900	11,750
Date liquor 25° U. P.	.....	.....
Total Gallons ...	5,900	11,750

The abnormal decrease in the consumption of country liquor during the year 1912-13 was explained in paragraph 2 of that year's Administration Report.

V.—Intoxicating Drugs.

5. In the following tabular statement, the details of the consumption of intoxicating drugs other than Opium in the Settlement of Aden during the year 1913-14 are compared with those of the previous year :—

District.	Ganja.		Bhang.	
	1912-13.	1913-14.	1912-13.	1913-14.
	Seers. Tolas.	Seers. Tolas.	Seers. Tolas.	Seers. Tolas.
Aden and Shaikh Othman ...	155 6	137 37	2 58	1 39
Perim	.....	.....	.....	.....

VI.—Opium.

6. Eighty-two pounds of excise opium were sold during the year against 90 pounds in the year before. The total realizations are shown below along with those of the previous year:—

Items.	1912-13.	1913-14.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Opium	1,215	1,238	23	.....
License fees for Opium Farm ...	1,050	900	.....	150
Total ...	2,265	2,138	23	150

Government in their Resolution No. 1187, dated 5th February 1914, have sanctioned the introduction in Aden, with effect from 1st April 1914, of the Fixed Fee System which obtains in the Presidency proper for retail vend of intoxicating drugs.

VII.—Incidence of Taxation.

7. The incidence of A'bkári taxation per head of population for the official year 1913-14 is contrasted in the following statement with that of the previous year:—

Place.	Population as per census of 1911.	1912-13.		1913-14.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p	Rs.	Rs. a. p.
Aden	44,866	1,24,353	2 12 0	1,35,583	3 0 4
Perim	1,299	492	0 5 7	2,824	2 2 9
Total ...	46,165	1,24,845	.....	1,38,407	.....

VIII.—Offences.

8. One offence against A'bkári law was detected during the year, *viz.*, Illegal importation into Aden of intoxicating drugs (cocaine) from on board S. S. "Semiramis" which arrived at this port on 21st April 1913 from Bombay. The cocaine seized weighed 45 lbs. packed in 208 packets and tied into bundles and carefully sewn into a hair mattress, which was landed as bedding by one of the two accused specially sent from Bombay for smuggling the drug. Both the accused were convicted and sentenced, respectively, to nine and six months' rigorous imprisonment. The cocaine, valued at about Rs. 40,000, was confiscated.

IX.—Staff.

9. Major J. K. Condon was in charge of the office of the Collector of A'bkári, Aden, throughout the year. Mr. R. R. Vogel took charge of the office of the Inspector of A'bkári and Salt Revenue, Aden, from Mr. C. B. Wood on the 21st July 1913.

The work of the staff during the year has been satisfactory. The excellent service rendered by Inspector Wood in making the capture of cocaine referred to in para. 8 deserves special commendation.

A. H. E. MOSSE, Captain,
Collector of A'bkári, Aden.

H 394—29

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the Administration of the Excise Department (A'bkári and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1913-14.

No. 12100.

REVENUE DEPARTMENT.

Bombay Castle, 5th December 1914.

Letter from the Commissioner of Customs, Salt, Opium and A'bkári, Exc.G. No. 14—1,* dated 1st August 1914—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) of the Presidency proper for the financial year 1913-14.

Memorandum from the Commissioner in Sind, No. Exc.—527, dated 10th October 1914—Submitting, with his review, the Report of the Assistant Commissioner of Salt, Excise and Opium in Sind on the Administration of the Excise Department (A'bkári and Opium) of the Province of Sind for the financial year 1913-14.

Memorandum from the Political Resident, Aden, No. 3991—281, dated 3rd July 1914—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) at Aden and Perim for 1913-14 prepared by the Collector of A'bkári, Aden.

RESOLUTION.—The returns for the year under report show that the decrease from year to year in the consumption of country spirit which has been recorded in the reports of the past three years is still in progress. In Bombay City there has been a rise in consumption of 29,142 proof gallons and in rural areas of 12,751 proof gallons, but this increase has been more than counterbalanced by a decrease of 44,263 gallons in head-quarter towns and in towns of a population of 10,000 and over, the net decrease for the Presidency proper as a whole being 2,368 proof gallons. The decreases that have occurred are reported to be due mainly to the raising of the still-head duty and maximum selling price, as for example in the towns of Belgaum and Bhusával and in the districts of Sholápur, Ratnágiri, Thána and Kolába, and it is satisfactory to find that the measures which Government may legitimately take to restrict excessive drinking are producing their due effect. Though more liquor was consumed in Bombay City than in the previous year, the figure is still less than the average of the previous five years. The increases that have occurred in districts in the mofussil are attributed to the effect of the good harvest of the year, to the congregation of labour on large public and other works, to an increase in the number of marriages, and in the districts of Kaira and Panch Maháls to the activities of the Excise staff in suppressing illicit distillation which is still rife in these areas. In most districts which show an increase the figures for the year under report can be matched or are exceeded by figures recorded in the past. In the district of Dhárwár however an almost continuous rise appears to be in progress. In 1907-08 the consumption of country spirit in this district was at the rate of 2·9 drams per head with a previous five years' average of 2·6 drams per head: the rate has now risen to 5·7 drams per head with 4·5 drams per head as the average of the previous five years. The Commissioner should be requested to investigate more fully the circumstances which have produced this marked change.

2. The results obtained from the experiment made in the Broach district with the object of supplanting the use of 25° U. P. liquor by the weaker 60° U. P. have been so encouraging that it is being extended to all the other districts except Kaira where an experiment on similar lines is already in operation. The still-head duty was raised in the towns of Belgaum and Bhusával, in five tálukas of Surat, in the coast tálukas of Kánara and throughout the districts of Sholápur, Ratnágiri, Thána and Kolába. In Gujarát much more might be done in this direction if the administration were not hampered by the failure of the authorities in the Native State territories on our border to co-operate in the improvements which Government are desirous of introducing. Government trust that the Commissioner will be able in the near future to secure a good working arrangement.

3. An appreciable reduction in the number of shops for the retail sale of country spirit was effected at the commencement of the year under report. The Thána district heads the list with a reduction of 27 out of a total decrease for the Presidency proper of 70 shops. In the majority of cases the shops were closed on the recommendation of the Collectors based on the policy of Government of abolishing shops which there is any reasonable ground for believing are superfluous. From the figures in appendix B it is seen that the Advisory Committees were active and that in most cases their recommendations were adopted.

4. In connection with the regulation of the consumption of toddy the most marked feature of the year was an increase in the number of licenses for domestic consumption, chiefly in the Surat district, where the Kaliparáj population took advantage of the concession granted by Government. It is satisfactory to observe that the people in the Panch Maháls have now accommodated themselves to the restrictions which it was deemed advisable to impose on the consumption of raw toddy. The receipts under the head of toddy increased by Rs. 67,074, of which roughly half a lákh was under license fees and the balance under tree tax.

5. Under the head of foreign liquor no separate record has been kept for Bombay City of the quantity sold to the public for consumption and sold to other licensees. In the mofussil figures the only point of note is an increase in the consumption of fermented liquors, due to larger sales under canteen licenses and also to an increase in the demand for beer among the general population. The number of licenses for the retail sale of foreign liquor was reduced by eight, chiefly owing to the closing of certain shops which were deemed unnecessary or undesirable.

6. The decrease in the consumption of country spirit has not been accompanied by any significant increase in the consumption of other intoxicants. The use of *charas* is now on the road to complete extinction. The measures taken for the suppression of cocaine smuggling have had an appreciable effect. Several large seizures have been made, and it is a matter of great satisfaction to Government that the Commissioner is able to report that the decline of 56 per cent. in cases detected in Bombay is due to an actual decline in the hawking of the drug. Outside Bombay City the cocaine habit is believed to have taken a hold only in the cities of Ahmedabad and Surat, and in these places, in spite of the great difficulties that attend the detection of this underhand traffic, the Department has attained a considerable measure of success in bringing some of the principal dealers to justice. A small increase in the retail sale of *gánja* is set off by a decrease under *bháng*, on which the duty was raised at the beginning of the year. The consumption of opium in the Presidency proper fell by 7·8 per cent., the main contributing causes being an increase in the selling price and a lowering of the maximum limit of possession from three to one tola. This decrease in consumption was accompanied by a rise in revenue of Rs. 3,40,000.

7. During the year the separate shop system was substituted for the monopoly farm of opium in Surat. It has since been extended to the remaining districts in Gujarát and is now universal for the Presidency. This system, together with the arrangement for obtaining all supplies from the Government factories and at a fixed price, has enabled Government to apply a higher and more uniform rate of taxation on opium, resulting in a substantial increase in revenue, a benefit which has been shared by the Native States which draw their supplies from Government depôts.

8. The decrease in the number of offences against the ábkári laws is the result of the decrease in the cocaine traffic alluded to above. Leaving out of account the figures for Bombay City, there has been a rise of 301 in the number of detected cases falling almost entirely under the head of illicit distillation. As this result is due not to any unusual prevalence of this form of offence but to the success of the preventive measures taken by the Department, more particularly in the districts of Kaira and Thána, Government agree with the Commissioner that it is an eminently satisfactory feature of the year's work.

9. A slight decrease is recorded in the return of cases of drunkenness dealt with by Magistrates. In this connection Government note with satisfaction that the Commissioner is instituting special measures for the detection of cases of permitting drunkenness on licensed premises.

10. The report for the Province of Sind discloses a slight increase in the consumption of country spirit and foreign spirits and a large sale of foreign fermented liquors. The retail sale of *bhâng* was larger than in the previous year, but it is evident that considerable illicit supplies of this drug and of *gânja* are still obtainable. The use of *charas*, it is gratifying to find, is being ousted under the almost prohibitive taxation imposed at the beginning of the year. The consumption of opium declined under an increase of duty. The Department was able to effect a substantial reduction in the number of retail shops, the return being less by 6 country spirit, 22 opium and 49 intoxicating drugs shops.

11. Besides the activities of the larger Temperance Associations at Bombay and Poona the reports bear testimony to the effect of various local movements organised to promote abstention from liquor. Though these are apt to be sporadic, they are welcome as healthy signs of moral development. The movement in Sukkur deserves special notice, as it is reported to have contributed to a decrease in the consumption of liquor in this district for the second year in succession.

12. The administration of the Department in Aden during the year has been satisfactory.

13. The gross revenue of the year amounted to Rs. 2,23,37,201, representing an increase of Rs. 10,28,639 over the previous year. The total net revenue after allowing for the refunds to Native States under opium was Rs. 2,10,62,235, a rise on the year of nearly 8$\frac{1}{3}$ lákhs.

14. The Governor in Council is pleased to record his appreciation of the work done by the Department during the year throughout the Presidency.

C. W. A. TURNER,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári, The Commissioner in Sind, The Commissioners of Divisions, All Collectors, including the Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier, The Collector of Customs, Bombay, The Collector of Salt Revenue, Bombay, The Collector of Bombay, The Political Resident, Aden, The Agent to the Governor, Káthiáwár, All Political Agents, The Assistant Commissioner of Salt, Excise and Opium in Sind, The Assistant Commissioner of Excise, Bombay, The Collector of A'bkári, Aden, The Collector of A'bkári, Deesa, The Accountant General, The Political Department of the Secretariat, The Judicial Department of the Secretariat, The Compiler, General Administration Report, The Oriental Translator to Government, The Private Secretary to His Excellency the Governor, The Editors' Tables and the Editors of Newspapers, The Non-official Members of the Legislative Council,	With copies of the Report.
The Government of India, The Under Secretary of State for India.	By letter.

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